

*Note: These minutes are not official until approved by the Finance Committee at a subsequent meeting. Please refer to the meeting minutes when these minutes are approved to obtain any changes to these minutes.*

DeKalb County Government  
Sycamore, Illinois

**Finance Committee Minutes  
March 1, 2017**

The Finance Committee of the DeKalb County Board met on Wednesday, March 1, 2017, at 7:00 p.m. in the Administration Building's Conference Room East. Chairman Stoddard called the meeting to order. Those members present were Mr. Cribben, Ms. Leifheit, Mr. Luebke, and Chairman Stoddard. Mr. Jones, Ms. Polanco and Mr. Reid were absent. A quorum was established.

Also present was Pete Stefan, Joan Hanson, and Jim Scheffers.

**APPROVAL OF THE MINUTES**

**It was moved by Mr. Cribben, seconded by Ms. Leifheit, and it was carried unanimously to approve the minutes of the February 1, 2017 Finance Committee Meeting.**

**APPROVAL OF THE AGENDA**

**It was moved by Mr. Luebke, seconded by Mr. Cribben and it was carried unanimously by voice vote to approve the agenda as presented.**

**PUBLIC COMMENTS**

There were no public comments.

**TRAVEL REGULATIONS RESOLUTION**

Mr. Stefan reviewed that at last month's meeting he shared a copy of the Public Act 99-604 called the "Local Government Travel Expense Control Act" which became effective in 2017 and proposed amendments to the County's Travel Policy. The County is required to adopt a travel reimbursement policy that spells out the types of official business for which travel reimbursement will be made and the maximum allowable reimbursement amounts, require that a standardized form be used for reimbursement, and prescribes certain approval processes that must be adhered to in order for reimbursement to be made. The Public Act applies to all governing board members, employees, and officers of the County.

Mr. Stefan continued that after feedback from the Committee Members and County Department Heads, a revised draft of the Travel Policy had been compiled and was now being presented to the Committee for approval. The revisions to the policy included the following:

- a. Paragraph D(2)(a): The meals and incidentals per diem maximum has been increased from 80% of the GSA per diem to 100% of the GSA per diem to reflect the fact that the amount must include taxes, gratuities on meals, and tips for porters, baggage carriers, and hotel staff.

- b. Paragraph D(2)(b): This is a new paragraph clarifying that the allocation of the total maximum overnight per diem for all days of travel is not to be limited by day or by meals within a day but rather is left to the discretion of the employee or officer provided that the total combined per diem maximum for all days of travel combined is not exceeded.
- c. Paragraph D(2)(c): A reference to partial day travel has been added in addition to the same day travel reference and the 80% reduction factor per meal has been eliminated.
- d. Paragraph D(2)(f): This paragraph was added to clarify that there will be no reimbursement for alcoholic beverages other than the limited exception for stays at private residences noted in Paragraph D(5).
- e. Paragraph D(2)(g): This paragraph was added to define incidental expenses as fees and tips given to porters, baggage carriers, and hotel staff.
- f. Paragraph D(3): Two sections were added to (i) allow for an exception to the GSA lodging limit for conferences if the employee or officer stays at or near the conference hotel in which case the maximum per diem would be increased to the published group rate for the conference if higher than the GSA per diem, and (ii) clarify that tips to hotel staff are part of the meals and incidentals per diem and not the lodging per diem.
- g. Paragraph D(5): A sentence was added to allow for the limited exception of reimbursing for alcohol when given as a gift for stays at a private residence.
- h. Travel Expense Report: A line has been added underneath the report title to provide the website address for the GSA per diem rates.

Chairman Stoddard additionally suggested carrying over some language from the County's current policy that relates to defining partial day travel.

**It was moved by Ms. Leifheit, seconded by Mr. Luebke and it was approved unanimously by voice vote to forward a resolution recommending approval of the revised Travel Policy to the full County Board.**

#### **CAFETERIA PLAN AMENDMENT RESOLUTION**

Mr. Stefan reviewed a proposed resolution that adds a dental benefit to the County's Cafeteria Plan. He explained that this amendment is necessary since employees now have the option to select or deny dental coverage as a separate election from the health insurance benefit. In previous years, the health insurance and dental insurance were combined as an all-inclusive package and were not separate elections.

**It was moved by Mr. Cribben, seconded by Ms. Leifheit and approved unanimously to forward the resolution to the full County Board recommending its approval.**

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**FY 2016 YEAR-END BUDGET TRANSFERS RESOLUTION**

Mr. Stefan shared that this resolution is an annual housekeeping item to transfer appropriations between line items or approve supplemental appropriations for unanticipated expenditures that were incurred during FY 2016. The Committee reviewed an attachment to the proposed resolution which contains two sections – Section A for additional budget appropriations and Section B for appropriation transfers.

It was highlighted that from the General Fund the only additional appropriations that were needed to be made were to the Election’s Office for staff and election judge salaries related to the two elections that took place in 2016 and from the Coroner’s Office for professional services relating to an increase in autopsies. The Coroner’s Office budget for autopsy expenses has since been increased for the FY 2017 Budget.

After reviewing the appropriation and transfers, Chairman Stoddard noted that in the future it would be beneficial to see the department’s Fund Balance also depicted on the spreadsheet so there is a better understanding of where the department stand financially.

Mr. Stefan also noted that final FY 2016 numbers should be in soon and he believes that they should be very close to hitting the \$1.4 million target.

**It was moved by Mr. Cribben, seconded by Mr. Luebke and it was approved unanimously to forward the resolution for the FY 2016 Year-End Budget Transfers to the full County Board recommending its approval.**

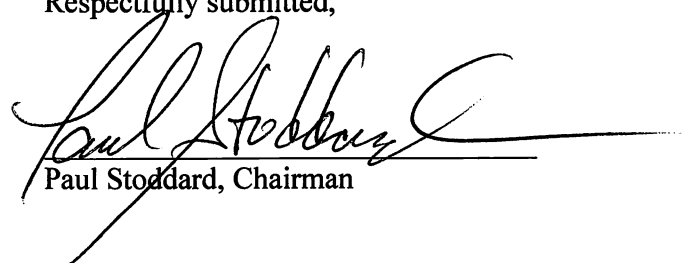
**NEW BUSINESS**

There were no new business items discussed.

**ADJOURNMENT**

**It was moved by Mr. Luebke, seconded by Mr. Cribben, and it was carried unanimously to adjourn the meeting.**

  
Tasha Sims, Recording Secretary

Respectfully submitted,  
  
Paul Stoddard, Chairman

# **DEKALB COUNTY GOVERNMENT**

## **TRAVEL POLICY**

(Draft of March 1, 2017)

### **A. State Statute**

The Local Government Travel Expense Control Act (Public Act 99-604) requires that DeKalb County adopt a Resolution related to the approval of travel expenses and meal purchases. The law provides that the County regulate the reimbursement of all travel, meal, and lodging expenses of officers and employees.

### **B. Policy Statement**

It is the policy of DeKalb County to pay on behalf of or to reimburse its employees and officers, within established budget restraints, for all reasonable expenses related to travel or meetings which are deemed to be necessary and beneficial to DeKalb County. Employees and officers are expected to exercise the same care in incurring expenses for official business as a prudent person would in spending personal funds.

“Travel” means any expenditure directly incident to official travel by employees and officers of DeKalb County or by wards or charges of the County involving reimbursement to travelers or direct payment to private agencies providing transportation or related services.

### **C. Authorized Types of Official Business**

Travel, meal, and lodging expenses will be reimbursed to employees and officers of the County only for purposes of official business conducted on behalf of the County. These include but are not limited to:

1. Training and professional development associated with the individual’s function at the County.
2. Professional association meetings related to the individual’s function at the County.
3. Business meetings associated with functions related to the individual’s function at the County.
4. Site visits to current or potential vendors of the County or associated with current or future County projects.
5. Case site visits and client meetings associated with the performance of the individual’s function at the County.
6. Transportation of prisoners, probationers, or other persons in the County's custody.
7. Law enforcement activities and investigative efforts undertaken in connection with the individual’s function at the County.
8. Transportation of County equipment.
9. Travel between County offices as authorized by the Department Head.
10. Marketing of locations in the County to prospective businesses/consultants.
11. Other travel as authorized by the County Board Chairman or Department Head in compliance with County regulations.

#### **D. Maximum Allowable Reimbursement for Travel Expenses**

1. Mileage – The maximum allowable expense is the privately owned vehicle mileage reimbursement rate as determined by the United States General Services Administration (GSA). This rate is adjusted periodically and the current and historical rates are available via the GSA website: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem). Rate changes will become effective on the same date as the GSA rate change.
  
2. Meals and Incidentals
  - a. For overnight travel, the maximum allowable expense is **100%** of the meals and incidental per diem determined by the GSA for the geographic region. This rate is adjusted periodically and the current and historical rates are available via the GSA website: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem). The amount determined as of January 1<sup>st</sup> of each year shall remain in effect for the entire calendar year.
  
  - b. For overnight travel, the maximum allowable expense for meals is limited in the total amount for all days of travel combined and not by each individual day or each individual meal per day, with the allocation of the total combined per diem for meals amongst days and amongst meals within a day being left to the discretion of the employee or officer, provided that the total combined per diem for all meals for all days of the travel event is not exceeded.
  
  - c. For same day travel **or partial day travel** where all three meals are not reimbursable, the maximum allowable expense per meal is:
    - i. Breakfast: **25% of the overnight travel per diem total**
    - ii. Lunch: **25% of the overnight travel per diem total**
    - iii. Dinner: **50% of the overnight travel per diem total**
  
  - d. Taxes are included in the maximum amounts listed above and will not be reimbursed separately.
  
  - e. Reasonable gratuities (not to exceed 20%) may be included as part of the cost of the meal but, if included, the total cost of the meal plus applicable taxes plus the gratuity cannot exceed the maximum amounts established above.
  
  - f. **There will be no reimbursement for alcoholic beverages of any kind except for the limited exception described in Paragraph D(5) below.**
  
  - g. **Incidental expenses include fees and tips given to porters, baggage carriers, and hotel staff.**

3. Lodging – For overnight travel, the maximum allowable expense is 100% of the lodging per diem as determined by the GSA for the geographic region of the overnight stay. This rate is adjusted periodically and the current and historical rates are available via the GSA website: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem). The amount determined as of January 1<sup>st</sup> of each year shall remain in effect for the entire calendar year.

The foregoing limitation does not apply to conference lodging charges at or near the conference hotel when approved by the Department Head. In such cases, the group rate negotiated for conference attendees shall be the maximum allowable expense provided that confirmation of the published group rate (i.e. lodging rate page from conference brochure, organization's website, etc.) is attached to the Travel Expense Report submitted for the travel event.

Lodging taxes (i.e. hotel tax, room tax, etc.) are not included in the GSA lodging per diem rates and will be reimbursed at the same tax rate in addition to the maximum lodging per diem rate specified above.

Tips for hotel staff are not included in the GSA lodging per diem rates but are included as part of the meals and incidentals per diem described in Paragraph D(2) above and will be reimbursed subject to the per diem limitations of that paragraph.

4. Mode of Travel - The mode of travel shall be identified when making a request to travel. The factors of distance, expense, convenience, and travel time shall be taken into account when selecting the mode of travel. Transportation should be arranged in the most reasonable and economical manner. For example, if air travel is more economical than driving (mileage, meals, lodging, etc.), the County will reimburse only for the cost of the air fare.
5. Stays at Private Residences – For overnight travel, individuals may opt to stay in the private residence of friends or relatives if they so desire. In such incidences, the County will not pay a lodging fee; however, the employee or officer can be reimbursed for a small gift given in appreciation for the hospitality and cost savings, provided the value of the gift does not exceed twenty-five dollars (\$25) per stay. For purposes of this paragraph only, a limited exception to the prohibition of reimbursement for alcoholic beverages is allowed if prepackaged alcohol is given as the gift for the stay. A receipt for the cost of the gift is required. All overnight stays must be necessary for the business trip and not done for the convenience of the individual.

#### **E. Standardized Reimbursement Form**

In accordance with Public Act 99-604, DeKalb County has created a standardized form for submission of travel, meal, and lodging expenses. The Travel Expense Report will be maintained and updated by the Finance Director as rates change or other modifications are required. The current version of the Travel Expense Report is available on the “Finance Office – Forms & Publications – Internal Forms” page of the County’s website at [www.dekalbcounty.org](http://www.dekalbcounty.org).

#### **F. Expenses Exceeding the Maximum Allowable Reimbursement**

Travel, meal, and lodging expenses that exceed the maximum allowable reimbursement amount as stated in this policy because of emergency or other extraordinary circumstances, must be approved by the DeKalb County Board via a roll call vote either before or after the travel occurs.

#### **G. County Board Expenses / Reimbursement**

Travel, meal, and lodging expenses that are submitted by or on behalf of a member of the governing board, must be approved by the DeKalb County Board via a roll call vote either before or after the travel occurs.

#### **H. Receipts & Required Documentation**

Approval of reimbursement may only occur after specified documentation has been submitted to the Finance Office in compliance with this policy and accounts payable procedures.

Required documentation includes: (a) receipts for the cost of travel, meals, or lodging if the expenses have already been incurred, or the estimated cost of travel, meals, or lodging for travel advances if the expenses have not yet been incurred; (b) the name, job title, and department of the individual requesting the reimbursement; (c) the date(s) of travel; and (d) a description of the nature of the official business with supporting documentation (agenda, itinerary, brochure, etc.) as necessary to validate the travel.

Receipts are required for all travel, meal, and lodging expenses, and the per diem amounts referenced earlier are for purposes of establishing maximum allowable amounts only. Any excess funds remaining from travel advances upon returning from travel, must be reimbursed to the County.

#### **L. Approval by the County Board**

Approval by the DeKalb County Board may occur either before or after the travel occurs. Travel advances can be made at the sole discretion of the Treasurer and, if approved, must be reconciled with actual expenses within five (5) business days after returning from the travel event, with any balance due to either the County or the individual documented and processed accordingly.

**J. Entertainment Expenses Prohibited**

Public Act 99-604 prohibits reimbursing entertainment expenses for all local public agencies. “Entertainment” is defined to include shows, amusements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement, unless ancillary to the purpose of the program or event.

**K. Freedom of Information Act Applicability**

All documentation submitted as proof for reimbursement shall be subject to disclosure under the Freedom of Information Act.

**L. Effective Dates**

This policy must be approved by Resolution by the DeKalb County Board prior to June 29, 2017. If the policy is not approved, no travel, meal, or lodging expenses will be permitted to be paid. Beginning March 1, 2017, all travel, meal, and lodging expenses that exceed the maximum allowable reimbursement as stated in this policy, or any expenses submitted by a member of the governing board, must be approved by a roll call vote.





## 2017 DEKALB COUNTY TRAVEL EXPENSE REPORT

Maximum Allowable Per Diem Rates Available at: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)

<b>Name:</b>		<b>Job Title:</b>	
<b>Check One:</b>	Estimated Costs _____ or Actual Costs _____	<b>Department:</b>	
<b>Reason for Travel / Destination:</b>			

(a)

EXPENSES	DATE:						TOTALS
1. Auto Mileage x 2017 Mileage Rate (\$0.535)							
2. Lodging Costs							
3. Meals: Breakfast							
Lunch							
Dinner							
4. Air Fare							
5. Rental Car							
6. Other Transportation (Taxi/Train)							
7. Tolls							
8. Parking							
9. Fuel							
10. Telephone							
11. Other (Describe in Comments)							
12. Total Reimbursable Expenses							

<b>COMMENTS:</b>	13. <b>Less</b> Travel Advance Received, if any 14. Amount Due Employee 15. Amount Due DeKalb County <b>16. Budget Line Items to be Charged</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Department</th> <th style="width: 40%;">Account / Line Item</th> <th style="width: 40%;">Amount</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>	Department	Account / Line Item	Amount									
Department	Account / Line Item	Amount											
<b>17. TOTAL CHARGES</b>													

(b)

(c)

**I certify that the foregoing expenses were incurred in connection with official DeKalby County business and that no other reimbursement has been or will be received for these expenses.**

\_\_\_\_\_/\_\_\_\_\_  
Employee's / Officer's Signature      Date

**Note 1: Expenses incurred must have receipts attached to this form!**

\_\_\_\_\_/\_\_\_\_\_  
Department Head's Signature      Date

**Note 2: Line 17-Total Charges must equal Line 14-Amount Due!**

(a) Estimated costs must be reconciled to actual costs within five (5) days of completing travel.

(b) Please submit claim.

(c) Please submit cash or check for amount due.  
(Check # \_\_\_\_\_)

**DEKALB COUNTY GOVERNMENT**  
**FY 2016 Year-End Budget Adjustments**

**A. Additional Appropriations**

<u>Item</u>	<u>Department</u>	<u>To Category</u>	<u>Amount</u>	<u>Funding Source / Reason</u>
A-1	Elections	Salaries & Benefits	24,000	Fund Balance / Salaries, Overtime & Benefits-2016 Elections
A-2	Elections	Commodities & Services	8,000	Fund Balance / Salary Judges & Expenses-2016 Elections
A-3	Coroner	Commodities & Services	44,000	Fund Balance / Professional Services-Autopsies
A-4	Total - General Fund		76,000	
A-5	Public Health Fund	Salaries & Benefits	98,300	Fund Balance / Salaries & Retirement PHO Payouts
A-6	Public Health Fund	Capital Outlays	1,000	Fund Balance / Office Furniture & Small Equipment
A-7	Public Health Fund	Commodities & Services	40,900	Fund Balance / Vaccines & Professional Services & Supplies
A-8	Total - Public Health Fund		140,200	
A-9	Community Action Fund	Salaries & Benefits	37,000	Grants & Fund Balance / Juvenile Justice Council & JABG
A-10	Community Action Fund	Commodities & Services	35,000	Grants & Fund Balance / Juvenile Justice Council & JABG
A-11	Total - Community Action Fund		72,000	
A-12	Solid Waste Fund	Salaries & Benefits	300	Fund Balance / Additional Staffing Costs
A-13	Solid Waste Fund	Commodities & Services	24,100	Fund Balance / Commercial Services-Recycling Events
A-14	Total - Solid Waste Fund		24,400	
A-15	Drug Court Fund	Salaries & Benefits	26,000	Fund Balance / Additional Staffing Costs
A-16	Drug Court Fund	Capital Outlays	2,000	Fund Balance / Computer Equipment
A-17	Drug Court Fund	Commodities & Services	15,000	Fund Balance / Software Acquisition
A-18	Sober Living House	Capital Outlays	36,000	Insurance Funds & Fund Balance / Rehab & Water Damage
A-19	Sober Living House	Commodities & Services	38,000	Insurance Funds & Fund Balance / Rehab & Water Damage
A-20	Sober Living House	Fund Transfers	2,000	Fund Balance / Insurance Premium
A-21	Mental Health Court	Salaries & Benefits	33,000	Grant Revenue / Adult Redeploy Illinois Grant Staff
A-22	Mental Health Court	Commodities & Services	3,000	Grant Revenue / Adult Redeploy Illinois Grant Supplies
A-23	Total - Drug Court Fund		155,000	
A-24	Retirement Fund	Commodities & Services	10,000	Fund Balance / IMRF Accelerated Payments
A-25	Law Library Fund	Commodities & Services	9,000	General Fund Transfer / Reference Material & Supplies
A-26	Probation Services Fund	Fund Transfers	30,000	Grant Revenue / Juvenile Justice Council
A-27	Document Storage Fund	Commodities & Services	110,000	Fund Balance / Document Management System
A-28	Mental Health Fund	Commodities & Services	160,000	Fund Balance / Contribution to Agencies
A-29	DATA Fiber Optic Network Fund	Commodities & Services	60,000	Fund Balance / Fiber Duct Repairs
A-30	FEMA Grant-Evergreen Village	Capital Outlays	10,000	Grant Revenue / Replacement Housing Costs
A-31	Employee Health & Life Ins. Fund	Commodities & Services	100,000	Fund Balance / Pharmacy Benefit Claims
A-32	Drug Prosecution Program Fund	Commodities & Services	1,000	Fund Balance / Travel & Transcripts
A-33	Law Enforcement Projects Fund	Fund Transfers	13,000	Donations / To Asset Replacement Fund for K9 Unit
A-34	Total - Other Funds		503,000	
A-35	Total - All Funds		970,600	

**DEKALB COUNTY GOVERNMENT**  
**FY 2016 Year-End Budget Adjustments**

**B. Appropriation Transfers**

<u>Item</u>	<u>From Department</u>	<u>From Category</u>	<u>To Department</u>	<u>To Category</u>	<u>Amount</u>	<u>Reason</u>
B-1	County Clerk & Recorder	Commodities & Services	County Clerk & Recorder	Capital Outlays	200	Office Furniture & Small Equipment
B-2	County Clerk & Recorder	Commodities & Services	Elections	Commodities & Services	12,000	Additional Salary Judges & Expenses in 2016
B-3	Planning & Zoning	Salaries & Benefits	Planning & Zoning	Capital Outlays	1,100	Computer Equipment
B-4	Planning & Zoning	Salaries & Benefits	Planning & Zoning	Commodities & Services	50,000	Contractual Labor During Recruitment Periods
B-5	Regional Office of Education	Salaries & Benefits	Regional Office of Education	Commodities & Services	800	Additional Supplies Required in 2016
B-6	Judiciary	Commodities & Services	Judiciary	Capital Outlays	1,600	Office Furniture & Small Equipment
B-7	Circuit Clerk	Commodities & Services	Circuit Clerk	Salaries & Benefits	15,000	Staffing Costs Covered by Commodities Savings
B-8	ESDA	Commodities & Services	ESDA	Capital Outlays	300	Equipment Purchases
B-9	Local Emergency Plan Comm.	Salaries & Benefits	Local Emergency Plan Comm.	Commodities & Services	1,500	Additional Supplies Required in 2016
B-10	Sheriff	Commodities & Services	Sheriff-Merit Commission	Commodities & Services	3,000	Additional Hearings Held in 2016
B-11	Sheriff-Communications	Salaries & Benefits	Sheriff-Communications	Capital Outlays	500	Equipment Purchases
B-12	Sheriff-Communications	Salaries & Benefits	Sheriff-Communications	Commodities & Services	500	Maintenance of Equipment
B-13	Sheriff-Corrections	Commodities & Services	Sheriff-Corrections	Capital Outlays	500	Office Furniture & Small Equipment
B-14	State's Attorney	Salaries & Benefits	State's Attorney	Capital Outlays	1,500	Office Furniture & Small Equipment
B-15	State's Attorney	Salaries & Benefits	State's Attorney	Commodities & Services	20,000	Additional Supplies/Legal Costs Required in 2016
B-16	Total - General Fund				108,500	
B-17	Rehab & Nursing Center Fund	Salaries & Benefits	Rehab & Nursing Center Fund	Fund Transfers	28,000	IMRF Accelerated Payments
B-18	Rehab & Nursing Center Fund	Capital Outlays	Rehab & Nursing Center Fund	Commodities & Services	30,000	Contractual Nursing/Therapy Consultants/Etc.
B-19	Total - Rehab & Nursing Center Fund				58,000	
B-20	Micrographics Fund	Commodities & Services	Micrographics Fund	Salaries & Benefits	14,000	Staffing Costs Covered by Commodities Savings
B-21	Court Automation Fund	Capital Outlays	Court Automation Fund	Commodities & Services	25,000	Maintenance of Software
B-22	Probation Services Fund	Commodities & Services	Probation Services Fund	Salaries & Benefits	20,000	Staffing Costs Covered by Commodities Savings
B-23	Tax Sale Automation Fund	Commodities & Services	Tax Sale Automation Fund	Fund Transfers	100	General Fund Salary Subsidy
B-24	Court Security Fund	Capital Outlays	Court Security Fund	Fund Transfers	900	General Fund Salary Subsidy
B-25	Veterans Assistance Fund	Commodities & Services	Veterans Assistance Fund	Capital Outlays	30,000	Vehicle
B-26	Landfill Host Benefit Fund	Fund Transfers	Landfill Host Benefit Fund	Capital Outlays	95,000	Interest Costs on Interfund Loan for Jail Expansion
B-27	County Farm Land Sale Fund	Commodities & Services	County Farm Land Sale Fund	Capital Outlays	22,000	Health Facility Parking Lot & Lighting
B-28	Employee Health & Life Ins. Fund	Commodities & Services	FEMA Grant-Evergreen Village	Commodities & Services	55,000	Consultant Services & Property Taxes
B-29	Total - Other Funds				262,000	
B-30	Total - All Funds				428,500	