

*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  
February 7, 2018**

The Finance Committee of the DeKalb County Board met on Wednesday, February 7, 2018, 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, Ms. Polanco, Mr. Reid, and Chairman Stoddard. Mr. Jones was absent. A quorum was established with six Members present and one absent.

Others that were present included Gary Hanson, Pete Stefan, Jim Scheffers, Jim Hutcheson, Greg Millburg, Amanda Christensen, Sheila Santos, and Roy Plote.

**APPROVAL OF THE MINUTES**

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

**APPROVAL OF THE AGENDA**

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

**PUBLIC COMMENTS**

There were no public comments.

**DELINQUENT PROPERTY TAX SALE RESOLUTION**

Mr. Stefan reviewed that the Treasurer's Office is requesting approval of a resolution in connection with the sale of a parcel of land with delinquent property taxes. The Committee reviewed that the parcel (06-21-440-012) in Sycamore Township was a retention pond and that the Sycamore Creek Homeowners Association has bid \$665.00 to purchase the property and put that land back on the tax rolls.

**It was moved by Mr. Cribben, seconded by Mr. Luebke and approved unanimously to forward the delinquent property tax sale resolution to the full County Board recommending its approval.**

**ANNUAL TAX ABATEMENT RESOLUTIONS**

Mr. Stefan presented the annual tax abatement resolutions for the Courthouse Expansion/Jail Expansion Planning Bond Issue and the Jail Expansion Construction Bond Issue. He shared that this will be the eighth abatement for the Courthouse Expansion/Jail Expansion Planning bonds (\$1,259,514) and the first abatement for the Jail Expansion Construction bonds (\$1,198,106.26).

**It was moved by Mr. Cribben, seconded by Mr. Luebke and it was approved unanimously to forward both resolutions to the full County Board recommending the approval of both.**

### **REGIONAL OFFICE OF EDUCATION PAYROLL TRANSITION**

Mr. Stefan began by sharing that the Regional Office of Education has three County funded employees and a varying level of ROE Agency funded employees dependent on grants and other sources of funding. One of the new programs initiated by the Superintendent over the past year involved education positions that are covered under the State Teachers Retirement System (TRS) rather than under the Illinois Municipal Retirement Fund (IMRF). Due to the involvement of a new pension system, the Regional Superintendent prefers to assume the payroll responsibilities for certain Agency Funded employees.

DeKalb County Regional Office of Education Superintendent Amanda Christensen reiterated Mr. Stefan's explanation and provided some additional background. The Kishwaukee Intermediate Delivery System (KIDS) was the professional development consortium of the Regional Office of Education for DeKalb, McHenry, and Boone/Winnebago Counties. Until June 30, 2017, the DeKalb ROE contributed its state ROE Services grant funds to the KIDS consortium. Effective July 1, 2017, the DeKalb ROE withdrew from the consortium in order to build its own professional development team and be more flexible and responsive to the needs of DeKalb County educators. She shared that this is why she now has educator positions that are covered under the State Teachers Retirement System.

Mr. Stefan shared that they are still working out the final details with this arrangement as it relates to the IMRF employees but wanted to bring this to the Committee as an informational item.

### **IMRF RESOLUTION FOR CASH PAYMENTS IN LIEU OF OR RELATED TO HEALTHCARE BENEFITS**

Mr. Stefan shared that for years, decades actually, Illinois Municipal Retirement Fund (IMRF) has instructed that cash payments in lieu of healthcare benefits were to be reported as pensionable earnings if the payments were less than the cost of health insurance premiums to the employer. The County's health insurance buyout program fell into that category. However, in December, the IMRF Board adopted a resolution that cash payments in lieu of or related to healthcare benefits can only be included as pensionable earnings if the employer's governing board has adopted a resolution to that effect. Given that, the County's options are to adopt such a resolution authorizing health insurance buyout payments as pensionable earnings to maintain the status quo, or do nothing and we would no longer report health insurance buyout payments to IMRF which might impact future pension amounts but will definitely increase employees' take home pay immediately while also saving the County from having to pay the employer's share of the pension cost which will be 10.36% for IMRF employees and 19.42% for SLEP employees in 2018.

After brief discussions among the Committee Members and staff, there were no motions heard and no future actions taken on this matter.

### **UPDATE TO TRAVEL POLICY**

With the Travel Policy having been on the books for almost a year now, Mr. Stefan presented a proposed update to the policy to address some of the issues the Finance Office has run into over the past year. The updates being proposed are to allow substitute Travel Expense Reports, to add additional documentation requirements for multiple individuals included on one combined

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receipt, and to add reimbursement reduction and credit card/travel advance suspension procedures for incorrect or insufficient reimbursement requests. The updates were presented to the Committee in draft form but will be brought back to the March Finance Committee meeting in final form to allow sufficient time for feedback from Committee Members and Department Heads.

#### **GFOA AWARD**

The County was recently notified by the Government Finance Officers Association of the United State and Canada (GFOA) that the County received the GFOA's Certificate of Achievement for Excellence in Financial Reporting award for its Comprehensive Annual Financial Report for the Fiscal Year Ending December 31, 2016. This is the 31<sup>st</sup> consecutive year that the County has received this award. Only 15 Illinois Counties received the award, and only 4 of those Counties have received it for more consecutive years than DeKalb County has. The Committee congratulated the County on their achievements for the past 31 years.

#### **ADJOURNMENT**

**It was moved by Ms. Leifheit, seconded by Ms. Polanco, and it was carried unanimously to adjourn the meeting.**

Respectfully submitted,

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Paul Stoddard, Chairman

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Tasha Sims, Recording Secretary

# DEKALB COUNTY GOVERNMENT TRAVEL POLICY

(Adopted March 15, 2017; Amended March 21, 2018)

## 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 (leave home before 7:00 a.m.)
      - 25% of the overnight travel per diem total
    - ii. Lunch (away from workplace between 11:00 a.m. and 2:00 p.m.)
      - 25% of the overnight travel per diem total
    - iii. Dinner (arrive home after 6:00 p.m.)
      - 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). Substitute Travel Expense Reports will only be accepted if all of the receipts and documentation required by State Statutes, as listed in Section H below, are attached and summarized in an easily readable format.

### **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 submitted that cover the cost of multiple individuals must list the names of each individual for which reimbursement is being requested, as well as the amount allocated to each individual.

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.

### **I. Insufficient Documentation**

Insufficient documentation is in violation of State Statutes and compliance is the responsibility of the officer or employee who incurred the applicable travel expenses. The Finance Office is authorized to reduce reimbursement requests submitted with incomplete or insufficient documentation to an amount equivalent to the amount supported by properly reconciled receipts. The unreconciled receipts will be returned to the submitting department for re-submittal with the appropriate supporting documentation.

Reductions to reimbursements to individual officers or employees shall directly reduce the amount of reimbursement made to that officer or employee. For travel expenses that have been advanced via a County issued credit card or cash travel advance, the credit card or cash travel advance balance will be paid in full to avoid interest charges and disruption to other cardholders' purchases or petty cash shortages, however, sufficient supporting documentation is required to be submitted to the Finance Office within 14 days of notification of the reporting deficiency. If the appropriate supporting documentation is not received within that 14 day period, credit card and cash travel advance privileges shall be suspended until such time as the supporting documentation is submitted.

### **I.J. 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.

### **I.K. 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.

### **I.L. Freedom of Information Act Applicability**

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

### **I.M. Effective Dates**

This policy ~~must be~~ was originally approved by Resolution ~~by~~ of the DeKalb County Board ~~prior to June 29, 2017~~ on March 15, 2017 and subsequently amended on March 21, 2018. ~~If the policy is not approved, no travel, meal, or lodging expenses will be permitted to be paid. Beginning March 1, 2017, a~~ 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.

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