

Village of Maple Park

302 Willow Street ♦ P.O. Box 220 ♦ Maple Park, Illinois 60151

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PERSONNEL & COMMUNICATIONS COMMITTEE MEETING AGENDA

Tuesday, November 15, 2016

7:00 p.m.

Village of Maple Park

302 Willow Street, Maple Park, IL, 60151

1. MEETING CALL TO ORDER AND ROLL CALL

Chairman JP Dries called the meeting to order at 7:03 p.m.

Village Clerk Liz Peerboom called the roll call and the following Committee members were present: Trustee JP Dries, Trustee Kristine Dalton, and Trustee Luke Goucher. Absent: Trustee Brandon Harris.

Others present: Village Clerk Liz Peerboom.

2. PUBLIC COMMENTS

None.

3. APPROVAL OF MEETING MINUTES

- October 11, 2016

Trustee Dalton made a motion to approve the minutes from the October 11, 2016 meeting, seconded by Trustee Goucher. Motion carried by roll call vote. Aye: Dries, Goucher, Dalton. Nay: None. Absent: Harris. (3-0-1)

4. DISCUSSION OF PERFORMANCE REVIEWS

Trustee Dries said that he wanted to get the reviews done, and he apologized for pushing the meeting back a week. Village Clerk Liz Peerboom advised that the Police Chief would like to see a separate review form for the Police Department. Trustee Dries said that he had spoken to the Police Chief and is okay with that. Trustee Dalton gave some suggestions on things to add to the Police Department review form. Trustee Dalton also suggested using a number system, 0-3. The committee also discussed the range that would allow an employee to get a pay raise. The committee then discussed scoring for the village as a whole, each department and each person. The committee agreed that that type of scoring would not work for the village. The committee then discussed team goals.

Trustee Dries said that he would re-work the form and bring it back to the committee. After some discussion, the committee agreed that it would be good to add a section for the employee to review themselves. Trustee Dalton suggested adding where the Village President and/or the

Board can override a review. Trustee Dries advised that the handbook states that it would be the Village President.

5. DISCUSSION OF PAY INCREASES FOR FY18

The committee discussed pay increases and how the reviews would affect a possible pay raise. Trustee Dalton will send more suggestions to Trustee Dries.

6. ADJOURNMENT

Trustee Dalton made a motion to adjourn the meeting, seconded by Trustee Goucher. Motion carried by voice vote.

Meeting adjourned at 7:35 p.m.

Liz Peerboom, CMC
Village Clerk

Committee Members:

Trustee JP Dries, Chair
Trustee Kristine Dalton
Trustee Luke Goucher
Trustee Brandon Harris

CITY OF DIXON
TRAVEL AND MEAL REIMBURSEMENT POLICY

Travel Reimbursement

- A. For purposes of this policy, “out of town travel” is travel exceeding thirty (30) miles beyond the corporate limits of the City.
- B. Out of town travel shall not be reimbursed without prior approval from the Supervisor and City Manager and submission to the Finance Department of a reimbursement request with detailed receipts and any other required information.
- C. Prior approval for out of town travel, if given, shall be granted for the following purposes only:
 - 1. To meet continuing education requirements; and
 - 2. To expand or enhance knowledge pertaining to the individual’s field of expertise through National or State recognized associations; and
 - 3. To perform any other official City business.
- D. Prior to the out of town travel, a *Travel Request Form* (Appendix A) shall be completed and submitted to the Supervisor and City Manager for approval. Except with respect to emergency situations or other extraordinary circumstances as determined by the City Manager, no reimbursement shall be made for any out of town travel for which prior approval has not been given.
- E. Upon completion of approved out of town travel, reimbursement shall be made only upon submission of a *Travel Expense Report* (Appendix B) to the Finance Department along with detailed receipts and any other required information.
- F. Travel that, because of the short distance traveled, does not qualify as “out of town” travel under this policy shall be reimbursed upon submission of a *Travel Expense Report* (Appendix B) to the Finance Department along with detailed receipts and any other required information. Prior approval shall not be required.

Meal Reimbursement

- A. Reimbursement is on an actual expense basis up to a maximum of \$40 per day and will be allowed for meals at meetings or formal training sessions that are held away from an individual’s regular work place, regardless of travel status. City business must be conducted at the meeting.
- B. Reimbursement for alcoholic beverages is prohibited.
- C. Gratuity should not exceed standard tipping rate of 15-20% of total food and beverage. Gratuity paid on purchasers of alcoholic beverages shall not be reimbursed.

- D. If the cost of a meal is included in a registration fee and is separately identified, the individual cannot claim reimbursement for the identified meal.
- E. Meals served on airlines count as provided meals.
- F. Meals will be reimbursed for the individual only with approval of the relevant Department Head. Approval of purchasing another person's meal will be considered only when there is a legitimate governmental purpose for doing so. (*E.g.*, interview of a prospective employee.)

Lodging Reimbursement

- A. An individual must be away overnight from Dixon in order to be eligible for reimbursement for lodging. Lodging will be reimbursed only if the meeting is 65 or more miles from the individual's regular workplace.
- B. Lodging reimbursement is on an actual expense basis, limited to the established maximum:
 - 1. Itemized receipts are required for reimbursement of lodging.
 - 2. Allowable lodging expenses include the basic lodging cost single room rate and any applicable taxes.
 - 3. The place of lodging must be shown on the voucher.
 - 4. If you do not use commercial lodging (*i.e.* stayed with relatives or friends), please note this on the voucher. No reimbursement will be allowed for non-commercial lodging.

Transportation Reimbursement – Vehicles

General Information

- A. When driving a City car on City business, the individual must have a driver's license recognized as valid under Illinois law. This license must be in the individual's possession and all traffic laws must be followed while driving any vehicle for official business purposes.

Private Vehicles

- A. An individual driving his or her personal vehicle on City business may claim reimbursement at the established IRS rate. However, all reasonable effort should be made to use a City vehicle, if available, or obtain a ride with another traveler.
- B. When an individual reports directly to an approved training or meeting site, mileage will be reimbursed at the lesser of the following:

1. The mileage between the “official work station” and the approved reporting site.

OR

2. The mileage between the “official residence” and the approved reporting site.
- C. Two or more individuals attending the same event over 30 miles away shall travel together where reasonably possible. Persons using City vehicles and passengers in any vehicle are not eligible to claim mileage expenses.
 - D. Receipts are necessary for gas purchases made for a City vehicle in order to claim reimbursement. Gas purchases should be consistent with the section specifying the same.

Rental Cars

- A. With respect to rental cars, the individual should attach the receipt to the Claim for expenses indicating who paid and how payment was made.
- B. No personal insurance (*i.e.* collision, liability) will be reimbursed.

Gas

- A. The City owns gas pumps at the City garage. As a normal practice, individuals operating City vehicles should utilize these pumps to fill up with gas. In the event the pumps are down, or use of City pumps is unreasonable, individuals holding City issued credit cards may utilize them for procurement of gas at any service station. Use of City credit cards for this purpose must also follow any current credit card policy in effect. Due to the significant discount for gas at the City pumps, employees are strongly encouraged to utilize the same with City vehicles.

Transportation Reimbursement – Air & Other

- A. Reimbursement of transportation tickets will not exceed the cost of coach class or its equivalent.
- B. Advance payments of bookings will be made only if the following conditions are met:
 1. Savings in travel costs will result by taking advantage of a discount offered by a commercial carrier for advance bookings;
 2. A copy of any E-ticket, or email confirmation is provided to the Finance Director.
- C. Air travel will be allowed at the discretion of the department head.

- D. Companion tickets may not be purchased using City-issued credit cards. If an individual is accompanying you on a City approved trip, you must purchase airfare on your own credit card and then request reimbursement of the City approved portion.

Miscellaneous Travel Expense Reimbursement

- A. The following expenses are considered as personal and are therefore non-reimbursable:
1. Entertainment expenses, including but not limited to, video rental, shows, amusements, theaters, sporting events and other items of similar nature.
 2. Taxi fares, vehicle rental and other transportation costs to or from places of entertainment. In addition, transportation expenses between an individual's official residence and official workplace are not allowed.
 3. Costs of personal trip insurance and medical and hospital services.
 4. Alcoholic Beverages.

Special Rules for Members of the City Council

Pursuant to Public Act 99-0604, any reimbursement made to a member of the City Council under this Travel and Meal Reimbursement Policy, or otherwise, may only be approved by roll call vote at an open meeting of the City Council.

VILLAGE OF KIRKLAND

ORDINANCE NO. _____

**AN ORDINANCE ESTABLISHING A TRAVEL REIMBURSEMENT POLICY
IN ACCORDANCE WITH
THE LOCAL GOVERNMENT TRAVEL EXPENSE CONTROL ACT
(PUBLIC ACT 099-0604)**

WHEREAS, the Village of Kirkland is a non-home rule unit of local government; and

WHEREAS, Public Act 099-0604 established the Local Government Travel Expense Control Act, which requires all non-home rule units of local government to adopt by resolution or ordinance a policy governing reimbursement of all travel, meal, and lodging expenses of officers and employees; and

WHEREAS, the Board of Trustees of the Village of Kirkland find it to be in the best interest of the Village to adopt such a policy.

NOW, THEREFORE, BE IT ORDAINED by the Village President and Board of Trustees of the Village of Kirkland, DeKalb County, Illinois, as follows:

Section 1: The above recitals are incorporated into and made part of this Ordinance.

Section 2: The Board of Trustees of the Village of Kirkland repeals 5.11 of the Employee Handbook.

Section 3: The Board of Trustees of the Village of Kirkland adopts the “Reimbursement of Travel, Meal and Lodging Expenses Policy” attached as Exhibit A.

Section 4: All ordinances, resolutions, and regulations in conflict with this Ordinance are hereby repealed to the extent of such conflict.

Section 5: This Ordinance is effective beginning January 1, 2017.

Ayes:

Nays:

Absent

Abstain

Adopted this ____ day of _____, 2016.

Les Bellah, Village President

Terri D'Amato, Village Clerk

Exhibit A

1. Policy Governing Reimbursement of Employee and Officer Travel, Meal and Lodging Expenses

A. Purpose.

The Board of Trustees of the Village of Kirkland will reimburse employee and officer travel, meal, and lodging expenses incurred in connection with pre-approved travel, meal, and lodging expenses incurred on behalf of the Village. 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.

B. Definitions.

"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 the program or event.

"Travel" means any expenditure directly incident to official travel by employees and officers of the Village or by wards or charges of the Village 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 shall be reimbursed for employees and officers of Village only for purposes of official business conducted on behalf of the Village, which includes but is not limited to off-site or out-of-town meetings related to official business and pre-approved seminars, conferences and other educational events related to

the employee's or officer's official duties. If you are unsure whether an expense is reimbursable, please contact the Mayor to discuss the proposed travel.

Employees and officers may be authorized to attend professional conferences and meetings on work related topics. Employees shall submit requests for conference or meeting attendance to the Board of Trustees for approval. Approval for conferences is subject to budgetary constraints and the Board's discretion. The Board may pre-approve expenses for conferences and travel by including them in the annual budget and appropriation ordinance.

D. Categories of Expenses.

1. **Airfare** – Travelers are expected to obtain the lowest available airfare that reasonably meets business travel needs. Travelers are encouraged to book flights at least thirty (30) days in advance to avoid premium airfare pricing. Only coach or economy tickets will be paid or reimbursed. The traveler will pay for the difference between higher priced tickets and coach or economy tickets with his or her personal funds.
2. **Personal Automobiles** – Mileage reimbursement will be based on mileage from the work location office to the off-site location of the official business, not from the employee's or officer's residence. When attending a training event or other off-site official business directly from an employee's or officer's residence, no reimbursement will be made if the distance is less than the mileage of a normal commute to the workplace. If the distance is higher than the employee's or officer's normal commute, reimbursement will be paid based on the differential of the commute less the mileage of a normal commute to the workplace. An employee or officer will be reimbursed at the prevailing IRS mileage rate. The traveler will only be reimbursed up to the price of a coach airfare ticket if they drive to a location for which airfare would have been less expensive.
3. **Automobile Rentals** – Travelers will be reimbursed for the cost of renting an automobile including gasoline expense only as provided in this section. Travelers using rental cars to conduct official business are required to purchase insurance through the rental agency. Car rental insurance will cover the vehicle during personal use, e.g., using the vehicle after the conference has ended. Compact or mid-size cars are required for two or fewer employees or officers traveling together and a full-size vehicle may be used for three or more travelers. The traveler must refuel the vehicle before returning it to the rental company.

4. **Public Transportation** – In the case of local training or official business where an employee or officer chooses to use public transportation, reimbursement for use of public transportation shall be the cost of the public transportation plus any mileage in accordance with this policy.
5. **Other Transportation** – The traveler should utilize hotel shuttle service or other shuttle services, if available. If none are offered, the use of the most economic transportation is encouraged.
6. **Hotel/Motel Accommodations** – The traveler will be reimbursed for a standard single-room at locations convenient to the business activity. Hotel/motel accommodations are to be reserved in advance and secured at a moderate or conference rate. Reimbursement for lodging shall be limited to the number of nights required to conduct the assigned Village business. If a conference, for example, opens on a Sunday evening and closes Thursday noon, reimbursement for Sunday through Wednesday night would be allowed. In the event of a change in plans or a cancellation, the traveler must cancel the hotel/motel reservation so as not to incur cancellation charges. Cancellation charges will not be reimbursed by the Village unless approved by a vote of the Board of Trustees.
7. **Meals--** Meal expenses and reimbursements are limited to the current U.S. General Services Administration (GSA) per diem rate for the location of travel at the time the expense is incurred. Receipts shall be submitted to substantiate all expenses within 14 days after expenses are incurred. Any amount of the per diem allowance which was not spent by the traveler shall be returned to the Township at the time receipts are submitted. Meals provided by a conference or seminar should be deducted from the per diem allowance. Partial reimbursement may be made for departure and return days based on time. Meals during in-state travel that are not part of an overnight stay will be reimbursed at the actual cost not to exceed the GSA meal rate.
8. **Vacation in Conjunction with Business Travel** – In cases where vacation time is added to a business trip, any cost variance in airfare, car rental, lodging and/or any other expenses must be clearly identified on the Travel, Meal, and Lodging Expense Report form and paid by the traveler.
9. **Accompanied Travel** – Family members may accompany the traveler when traveling on official Village business. However, no expenses attributable to any family member will be reimbursable. All expenses will be calculated as if the traveler were traveling alone, using the minimum costs to the Village for lodging, meals, and transportation.
10. **Parking** – Parking fees at a hotel/motel or incidental to other travel will be reimbursed only with a receipt.
11. **Entertainment Expenses** - No employee or officer of the Village shall be reimbursed for any entertainment expense, unless ancillary to the purpose of the program, event or other official business.

E. Approval of Expenses.

1. **Expenses for Members of the Board of Trustees, Officials or Employees.** Travel, meal, and lodging expenses to be reimbursed to any member of the Board of Trustees or any official or employee must be approved by roll-call vote at an open meeting of the Village Board. Travel, meal and lodging expenses which are included in the annual budget and which are paid directly by the Village or are advanced as a per diem allowance are not subject to this requirement. Documentation of expenses must be provided in accordance with Sections C, D and F of this policy. The expenses may be included on the list of bills presented to the Board for approval. Any excess from the per diem allowance must be repaid as provided in this policy.
2. **Other Expenses.** All other expenses that do not fall within paragraphs E.1 and E.2 are subject to the Village Board's approval.

F. Documentation of Expenses.

Before an expense for travel, meals, or lodging may be approved under Section E of this Policy, the following minimum documentation must first be submitted, in writing, to the Village Clerk on a Travel, Meal, and Lodging Expense form:

- (1) an estimate of the cost of travel, meals, or lodging if expenses have not been incurred or a receipt of the cost of the travel, meals, or lodging if the expenses have already been incurred;
- (2) the name of the individual who received or is requesting the travel, meal, or lodging expense;
- (3) the job title or office of the individual who received or is requesting the travel, meal, or lodging expense; and
- (4) the date or dates and nature of the official business for which the travel, meal, or lodging expense was or will be expended.

All documents and information submitted under this Section are public records subject to disclosure under the Freedom of Information Act.

G. Travel, Meal, and Lodging Expense Report Form.

The Village hereby adopts as its official standardized form for the submission of travel, meal, and lodging expenses the Travel, Meal, and Lodging Expense Report form attached hereto and incorporated herein as Attachment 1.

H. Maximum Reimbursement.

The maximum total amount the Village will reimburse a traveler for a single trip is \$3,000.00. The maximum amount may be increased because of emergency or other extraordinary circumstances when approved by the Village Board at a roll call vote at a meeting.

Attachment 1

VILLAGE OF KIRKLAND

**TRAVEL, MEAL AND LODGING EXPENSE
REIMBURSEMENT FORM**

Name of Official or Employee: _____

Title/Position of Official or Employees: _____

Name and Date of the Activity/Event: _____

Check Number (if applicable): _____

Credit Card Receipt Number (if applicable): _____

Description of the purpose of the expense:

Reimbursement Expense (Estimated Costs or Actual Costs with receipts, if applicable):

Mileage: _____

Meals: _____

Parking: _____

Hotel/Lodging: _____

Car rental: _____

Airfare: _____

Other Transportation (bus, train, taxi, shuttle, etc): _____

Employee's/Officer's Signature: _____

Date: _____

Finance Director's Authorization: _____

Date: _____

ATTACH ALL RECEIPTS

VILLAGE OF LILY LAKE

ORDINANCE NO. 2016-06

AN ORDINANCE AMENDING VILLAGE CODE

(Chapter 1—Administration, Subchapter 5—Compensation)

ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE
VILLAGE OF LILY LAKE

October 24, 2016

Published in pamphlet form by authority of the President and Board of
Trustees of the Village of Lily Lake, Kane County, Illinois

October 24, 2016

ORDINANCE NO. 2016-05**AN ORDINANCE AMENDING VILLAGE CODE****(Chapter 1—Administration, Subchapter 5—Compensation)**

BE IT ORDAINED by the President and the Board of Trustees of the Village of Lily Lake, Kane County, Illinois, that the Village Code, as amended, be further amended as follows:

§ 1. Amending Village Code

Chapter 1—Administration, Subchapter 5—Compensation, Section 181 is amended and restated in its entirety as follows:

Subchapter 5—Compensation**§ 181. Reimbursement Policy**

The village will reimburse appropriate expenses of its officers and employees upon the following terms:

(a) **Accountable Plan.** In accordance with Illinois law and the Internal Revenue Code and regulations, the Village maintains an accountable plan which allows for reimbursement of approved business expenses to be excluded from the officer's or employee's gross income. Reimbursements or other expense allowances made under an accountable plan generally are nontaxable and do not need to be reported by the employer on the officer's or employee's Form W-2. The following is meant to provide guidance for the majority of situations related to officer or employee travel and business expenses, but is not all-inclusive. To qualify as an accountable plan, payments for expenses must meet the requirements of the Internal Revenue Service. These requirements include:

(1) Business connection requirement: Advances, allowances or reimbursements are only for specified deductible business expenses that are paid or incurred by the officer or employee in connection with services as an officer or employee.

(2) Substantiation requirement: The officer or employee must, within a reasonable period of time, substantiate each business expense with a detailed record and documentation, such as itemized receipts or paid bills, specifying the following:

- (A) The amount of each separate travel or business expense;
- (B) Dates of departure and return, or dates of expense;
- (C) Places traveled and time; and
- (D) Business purpose.

(3) Return of funds requirement: If a cash advance was received, the officer or employee must return to the Village treasurer, any amount in excess of the expense substantiated, within 10 days from the last day of travel or the date the expense was incurred. The return of funds must be in the form of cash or money order.

(b) Definitions

(1) *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 the program or event.

(2) *Travel* means any expenditure directly incident to official travel by employees and officers of the Village involving reimbursement to travelers or direct payment to private agencies providing transportation or related services.

(c) Timeliness of reimbursement documentation

(1) Expense reimbursements must be submitted to the Village as soon as possible after the expense was incurred or completion of travel, and within a reasonable period of time. Internal Revenue Service guidance states that reimbursements submitted within 60 days will be treated as having been accounted for within a reasonable period of time.

(2) Reimbursement requests submitted within 60 days will be considered qualified and nontaxable under the accountable plan. No expense will be reimbursed more than 60 days after the latest of the following dates: the date the expense was incurred, the last day of travel, or the date the employee received an invoice in respect of the expense. Exceptions to this policy will be not considered. No expense will be reimbursed if submitted more than 7 days following the effective date of termination of an employee's employment (whether the termination was voluntary or involuntary), or end of the officer's term.

(d) Before incurring expenses. You are responsible for understanding the Village's policy regarding expense reimbursement.

(e) Reimbursable business expenses.

(1) All expenses must be processed for direct payment by the Village to the maximum extent practicable.

(2) All expenses must be both reasonable in amount and necessary to conduct of the business of the Village.

(3) Clearly document the business purpose of the expense using the 5 Ws — Who, What, When, Where, Why. Expenses that are unreasonable, unnecessary, or not properly documented will not be reimbursed. When it is unclear whether or not an expense is reasonable or necessary, contact your supervisor prior to making any commitment. All documents and information submitted in connection with a request for reimbursement are public records subject to disclosure under the Freedom of Information Act. Before an expense for travel, meals, or lodging may be approved, the

following minimum documentation must first be submitted, in writing, to the board of trustees:

(A) An estimate of the cost of travel, meals, or lodging if expenses have not been incurred or a receipt of the cost of travel, meals, or lodging if the expenses have already been incurred;

(B) The name of the individual who received or is requesting the travel, meals, or lodging expense;

(C) The job title or office of the individual who received or is requesting the travel, meals, or lodging expense; and

(D) The date or dates and the nature of the official business in which the travel, meal, or lodging expense was or will be expended.

(f) Allowable expenses.

The following expenses are eligible for reimbursement:

(1) Admission fees for events and visits exclusively connected with Village business;

(2) Admission fees for attendance at seminars or continuing education courses directly related to the officer's or employee's job description and exclusively connected with Village business;

(3) Business travel and meals.

The Village complies with the laws of the State of Illinois regarding reimbursement for business travel, meals and lodging and the rules of the Internal Revenue Service for maintaining an accountable plan which allows for reimbursements for approved business expenses to be excluded from the officer's or employee's gross income. The following guidelines apply to each officer or employee who seeks reimbursement for business travel, meals or lodging expenses incurred on behalf of the Village.

(A) Travel.

Expenses incurred for travel, meals and lodging are eligible for reimbursement when submitted with appropriate documentation to the Village. Requests for reimbursement must be submitted on the appropriate form available from the village treasurer and approved by the board of trustees. Modes of transportation authorized for official travel include automobiles, railroads, airlines, buses, taxicabs, and other usual means of conveyance. Consider the most economical mode of transportation. When booking airfare, compare multiple airlines to purchase airfare with the best value and be prepared to document your comparison upon request. First class and business class airfare are not reimbursable. When booking hotel accommodations, consider the most economical hotel stay; compare multiple hotels to find the best value and be prepared to document your comparison upon request. When renting a car, obtain the most economical vehicle available and suitable for the Village business being conducted. Collision damage waiver and personal accident insurance are allowed and reimbursable. Rent a GPS system only if necessary. Fill the gas tank prior to returning the vehicle to avoid rental agency charges for gasoline.

(B) Meals while in travel status.

The Village will reimburse officers and employees for reasonable, non-excessive meal expenses incurred while traveling away from home on Village business.

- (i) Travel status. Travel status is achieved when there is an overnight stay and the travel is at least 18 hours in length.
- (ii) Meal amounts. Specific meal amounts considered reasonable and customary for allowable reimbursable business meal expenses will be set from time to time by resolution of the board of trustees. Reimbursement for a business meal that is over the allowable amount may be allowed if there is a specific documented business purpose for the overage.

- (iii) Travelers must choose one of the following methods of reimbursement — to claim actual expenses or utilize *per diem* — for the duration of the trip.
 - (a) Meal Receipts. Original itemized meal receipts and meal receipts indicating the total amount paid, are required to substantiate an expense.
 - (b) *Per diem*. *Per diem* applies only to employees (not guests or companions/spouses), and amounts are allowed when employee is in travel status as described above. Detailed receipts are not required if the employee is in travel status and eligible for *per diem* reimbursement. Rates will be set from time to time by resolution of the board of trustees.
- (C) Meals not in travel status.

The Village recognizes that not every request for expense reimbursement will fall into one of the three meal categories indicated below, that is, meals between Village officers or employees only, meals between key officers or employees and guests, or expenses associated with speaker events. When a meal expense is anticipated for a meeting event between Village officers or employees and non-employees, and the event does not fit into one of the meal categories highlighted below, advance approval must be requested of the Village board of trustees. Documentation submitted for reimbursement without advance approval will result in denial of payment. Request for approval must include documentation which states the business purpose of the meeting along with a list of attendees.

- (i) *Business meals or refreshments for meetings that include only Village officers or employees.* Meals or refreshments with co-workers or staff meetings, where the purpose is to discuss a business topic that could be

discussed in an office setting, are not eligible for reimbursement.

- (ii) *Business meals or refreshments for meetings that include key officers or employees and guests.* Expenses related to business meals or refreshments for meetings that include key officers or employees and guests are eligible for reimbursement. There must be a documented business purpose for the attendance of key officers or employees. To seek reimbursement, provide proper documentation which includes a business purpose for the meeting, list of attendees and detailed receipts.
- (iii) *Business meals or refreshments for meetings for speaker events.* Expenses related to business meals or refreshments for speaker events are eligible for reimbursement. In addition to village officers or employees, the intended audience must include guests, for example, members of external organizations or members of the public. To seek reimbursement, provide proper documentation of the event including the purpose of the speaking engagement, expenses related to the speaker, a meeting agenda, program, and intended guest list.

(D) Gratuity.

If not already applied by the establishment, gratuity must be calculated on the amount of the bill before sales tax. The maximum reimbursement for gratuities is 20%.

- (g) Spouse, family member, or companion travel or meals.

In order to avoid any appearance of impropriety, no reimbursement is allowed for the travel, lodging or meals expenses of a spouse, other members of the family or traveling companion. This does not prohibit a

spouse, family member or companion from submitting his or her own expense for reimbursement as an officer or employee of the Village.

(h) Prohibited expenses.

The following expenses are not eligible for reimbursement:

(1) Meals or refreshments for internal Village meetings or events, for example, staff meetings or holiday parties;

(2) Gift cards or gift certificates;

(3) Recognition events related to an officer's or employee's employment at the Village;

(4) Retirement meals or flowers for funerals of former or current village officers or employees;

(5) Officer or employee gifts, including retirement gifts;

(6) Contributions or memorial gifts to other nonprofit organizations;

(7) Apparel for employees;

(8) Parking tickets or moving violations;

(9) Goods and services to avoid state bid processes;

(10) Purchase of alcohol, unless permitted by this policy;

(11) Payments to foreign persons;

(12) Moving expenses for new officers or employees;

(13) Entertainment expenses.

(i) Purchases.

(1) All expenses must be processed for payment through the village to the maximum extent practicable. Thereafter, expenses for purchases

made by an officer or employee may be eligible for reimbursement subject to all terms and conditions of this policy.

(2) An IRS Form W-9 Request for Taxpayer Identification and Certification is required before the village can make a payment to a vendor. Request a completed IRS Form W-9 from the vendor before entering into a vendor relationship and submit it with a check request or request for reimbursement.

(3) Check request and purchase requisitions must be approved by the appropriate Village employee, officer, committee or, in some cases, the board of trustees. Check requests and purchase requisitions must be submitted on the appropriate form maintained by the village treasurer.

(4) The Village is exempt from paying sales tax. Present a copy of the village's sales tax exemption letter when making purchases. Contact the village treasurer to obtain a copy of the sales tax exemption letter.

(5) To avoid a conflict of interest, do not enter into a vendor relationship with a village officer or employee or member of his or her immediate family. A conflict of interest exists when an officer or employee or a family member is in a position to benefit personally, directly or indirectly, from his or her relationship with a person or entity conducting business with the Village.

(6) The Village does not make payments to foreign persons due to the stringent rules and regulations involved in making these types of payments. The Internal Revenue Service defines foreign person as a nonresident alien individual, foreign corporation, foreign partnership, foreign trust, foreign estate, and any other person that is not a U.S. person.

(j) 1099 reportable miscellaneous income — IRS compliance requirement policy.

(1) The IRS requires organizations to report payments on an IRS Form 1099-Misc when payments are made to a vendor that is not

incorporated. These vendors typically are individuals, sole proprietorships, partnerships, and limited liability companies that are treated as a partnership for tax purposes. According to the IRS, the following must be reported on a Form 1099-Misc when the payment total is \$600 or more in a calendar year (excluding royalties; royalties are reported when they total \$10 or more):

- (A) Payments for professional services (such as attorneys, consultants, architects, contractors);
- (B) Payments for other services (such as entertainers, lecturers, speakers, caterers);
- (C) Payments to a non-employee (such as an independent contractor);
- (D) Prizes or awards; and
- (E) Royalties.

According to the IRS, the following payments are not required to be reported on a Form 1099-Misc:

- (F) Payments to corporations (in general, subject to certain exceptions); and
- (G) Payments to individuals employed by the Village. These payments constitute wages and must be reported to the IRS on a Form W-2.

(2) While reporting for the Form 1099-Misc to the IRS is the responsibility of the Village, correct reporting is a joint effort. All involved need to be aware of the following to be able to assist in compliance with the IRS:

- (A) The IRS requires a completed Form W-9 to be on file with the Village as verification of filing status. The Form W-9 is filled out and supplied by the vendor. Attach this completed form to the purchase

requisition or check request if you believe the vendor has not received prior payments by the Village.

(B) Any invoice voucher containing a Form 1099-Misc reportable payment must have the correct taxpayer identification number (TIN). For individuals, this number is their social security number. Without this number, 20% of the payment must be withheld and mailed to the IRS.

(C) Since 1099 reporting is generally not required for corporations, it is important to include the appropriate word or abbreviation after the vendor's name on the invoice voucher. Any of the following words or abbreviations will indicate that a vendor is not 1099-Misc reportable because of its corporation status. These include: "corporation," "incorporated," "limited," "chartered," "P.C.," or abbreviations of these terms.

(D) It is important to include a current mailing address on the invoice voucher for 1099-Misc reportable payments, because this address will be used to mail the Form 1099-Misc the following year.

(E) If the payment is not to an individual, but to a corporation or department, do not make the check payable to the individual. If you do so, the individual, representing the corporation or department, will be sent a Form 1099-Misc, which will cause taxable implications.

(F) The 1099-Misc tax forms are mailed to the vendor by January 30 of the following year. The Village is not required to mail a 1099 to individuals who received cumulative payments of less than \$600 during the calendar year.

(G) If you receive an incorrect 1099, or a 1099 was not received when it should have been, contact the Village treasurer as soon as possible and before the last week of February. This will provide time to make corrections on the IRS copy.

(k) Disclaimer.

Guidelines provided in the Village Policy for Expense Reimbursement do not supersede state or federal laws applicable to its subject matters. To the extent the Policy for Expense Reimbursement conflicts with any such laws or regulations, the applicable law or regulation is controlling.

§ 2. Repealer

Any ordinance in conflict with the provisions of this ordinance is, to the extent of such conflict, hereby repealed.

§ 3. Effective Date

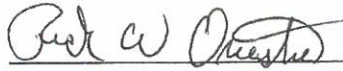
This Ordinance is fully effective after its passage, approval and publication as provided by law.

[Signature page follows immediately.]

Adopted on October 24, 2016 pursuant to a roll call vote as follows:

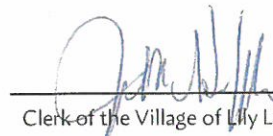
Trustee	Yes	No	Absent	Abstain
Conn	X			
Damisch	X			
Dell			X	
Marlovits	X			
Vaughn	X			
Overstreet	X			
Totals	5	0	1	0

Approved October 24, 2016



President

Attested, filed in my office, and published in pamphlet form on October 24, 2016



Clerk of the Village of Lily Lake, Kane County,
Illinois

RESOLUTION 16-09

**A RESOLUTION REGULATING CONTROL OF TRAVEL EXPENSES
PURSUANT TO PUBLIC ACT 099-9604**

WHEREAS, the City Council of the City of Morrison, Whiteside County Illinois has determined that regulation of Travel Reimbursement is in the best interest of the City of Morrison.

WHEREAS, Illinois Public Act 099-0604 requires local adoption of reimbursement policy and a reimbursement form.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Morrison, Whiteside County, Illinois

SECTION 1: That official business shall only be those duties, activities and functions which are required for the operation of the City of Morrison. The definition of official business of any employee or department is that approved by the department head or City Administrator.

SECTION 2: That the reimbursement rate be that of the US General Services Administration as outlined and updated annually at www.gsa.gov for mileage, per diem within Illinois, per diem for outside of Illinois, lodging expenses within Illinois, and lodging expenses outside of Illinois.

SECTION 3: That a roll call vote of the governing board be required for approval of expenses of an officer or employee that exceed the maximum allowable reimbursement.

SECTION 4: That a roll call vote shall be required for any reimbursement request for expenses incurred by any member of the governing board.

SECTION 5: That reimbursement for entertainment expenditures be strictly prohibited. "Entertainment expenditures" do not include anything ancillary to the purpose of the program or event.

SECTION 6: That a standardized form for use in obtaining reimbursement be established and attached as a part of this resolution as Exhibit "A".

SECTION 7: That this standard form be filled out by each individual requesting reimbursement and be presented to the governing board for approval when required under Sections 3 & 4.

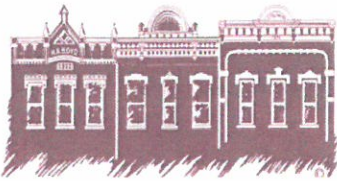
SECTION 8: This resolution shall be effective in full force immediately upon passage and approval.

Passed by the Mayor and City Council of the City of Morrison, Whiteside County, Illinois on the _____ day of _____, 2016.

Mayor

ATTEST:

City Clerk



City of Morrison

Employee Out of Office Training/Conference Authorization Form
Travel Expense Reimbursement Policy (ILGA Public Act 099-0604)

Date: _____

Employee: _____

Job Title: _____

- Employees are eligible to be reimbursed for pre-approved business related travel and training expenses.
- Necessary Travel, Meals, and Hotel Rooms not included in typical Cost of Registration shall be reimbursed according to IRS per diem rates. Itemized receipts are required.
- For expenses exceeding policy limits, the reimbursement must be approved by a roll call vote of the city council.
- Attach Conference/Seminar Agenda, receipts, and all other supporting documentation.

Location of Training: _____

Purpose of Training: _____

Dates/Length of Conference or Training Session: _____

Conference/Training Registration Cost: _____

Are lodging and meals included in cost of Registration? _____

Are you driving a city-owned or personal vehicle to the session? _____

Was this training budgeted? _____

Amount charged to City Credit Card: _____

Other Relevant Information:

Complete this section at the conclusion of event when requesting a reimbursement.

Amount of personal reimbursement request: \$ _____

Reason for reimbursement: _____

Employee Signature: _____

Department Head or City Administrator: _____