

TRAVEL AND BUSINESS EXPENSE POLICIES AND PROCEDURES

Section 1. PURPOSE

The purpose of the Travel and Business Expense Policy and Procedures (“Expense Policy”) is to effectively regulate reimbursement of all travel, meal and lodging expenses of the Village’s Officials and Employees. The Expense Policy is established pursuant to the Local Government Travel Expense Control Act, Public Act 99-604. Each Public Official and Employee is responsible for assuring that expenditures are prudent and necessary to effectively fulfill their duties to the Village.

Section 2. APPLICABILITY/EFFECTIVE DATE

This Expense Policy shall apply to all Elected Officials, Appointed Officials and Employees of the Village.

This Expense Policy is to be effective: 1/1/2017.

Section 3. DEFINITIONS

“Act” is the Local Government Travel Expense Control Act, Public Act 99-604.

“Authorized Individual” shall mean a public Official or Employee, whether elected, appointed or employed, who is authorized to incur travel and travel related or business expenses in the performance of his or her duties.

“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 or program or event.

“Public Entity” is the Village of Westmont.

“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.

Section 4. AUTHORITY TO INCUR TRAVEL AND/OR BUSINESS EXPENSES

A. The Village hereby recognizes that certain travel and business expenses are necessary and proper for the efficient conduct of public business. Such travel and business expenses are properly incurred for performing mandated, job-required duties (such as investigating usefulness of equipment or services to a particular government requirement) and/or are related to attendance at schooling, conferences, seminars, meetings and workshops, where such attendance is necessary for continuing education, or is deemed worthwhile for reasons including but not limited to, networking, marketing and/or facilitating the duties of the office or business of the Village.

B. The Village through its budget system, shall maintain control of travel and business expenses for Officials and Employees, which shall provide for the efficient and economical conduct of official business.

C. Prior authorization for travel planned by an Employee during a budget year shall be obtained as part of the approved budget for each department. All travel and business expenses by an Employee must be authorized by the Village Manager.

D. If a member of the Village Board finds it necessary to incur travel and/or business expenses, and when the expenses are within the intent of the annual adopted budget, the expenditures are authorized.

E. Summary reports of travel to conferences, conventions, seminars and/or meetings may be reported, if required, to the Village Board or Department Head.

Section 5. ALLOWABLE EXPENSES

A. Travel and/or business expenses shall be limited to those expenses necessarily incurred by the Official/Employee in the performance of duties related to the functions and responsibilities of the Official/Employee.

Without securing additional approval of the Village Board of Trustees, the maximum allowable expense to be incurred by any Official or Employee in any budget year shall be as \$3,000.

B. Business expenses shall apply to those expenditures which are incurred in the performance of a public purpose, including attending meetings with government officials, seminars and training programs, pick-up and delivery of parts and/or equipment, community programs and any other related purposes.

Section 6. FUNDING

A. All travel requires prior authorization.

B. Except as hereinafter set forth, all travel requires the completion and submittal to the employee's supervisor or the Village Manager of the Expense Request Form, as attached hereto and incorporated herein as Exhibit A. All expenses incurred for which reimbursement is sought must be accompanied by the original receipt for such expenditures.

C. Travel advances may be issued to an Authorized Individual prior to departure on an authorized trip. The advance payment will be predicated on the amount estimated as set forth in the Expense Request Form, attached hereto as Exhibit A. All travel reservations for a common carrier must be made by the Finance Department. If an authorized travel advance is less than the approved actual expense, the difference will be paid to the Authorized Individual following travel, and upon proper receipts being provided. If the travel advance is greater than the actual or allowed travel expense, then the difference shall be reimbursed to the Village within thirty (30) days after return of the Authorized Individual.

D. If common carrier tickets are necessary, issuance of such tickets shall be made only upon receipt of the Expense Form, with proper approval signatures.

E. All Authorized Individuals are required to ensure that vendors are made aware of and provided with the Village tax exemption information whenever applicable.

Section 7. EXPENSE REQUEST FORM

The Finance Department shall provide an Expense Request Form, attached hereto as Exhibit A, to be used by each Authorized Individual for travel requests, expenses and reimbursements and mileage allowances, for use for all expenditures and reimbursements sought in an amount more than Twenty and 00/100 Dollars (\$20.00).

No Expense Request Form shall be required to be submitted for expenses, in connection with travel, that are billed directly to the Village.

The Finance Department shall cause requests for travel expense and reimbursement to be verified before payment is made therefore.

Section 8. MEAL ALLOWANCES AND ACCOMMODATIONS

A. Meals

For the purpose of reimbursements, the maximum allowances for meals shall be based on the schedule set forth by the Internal Revenue Service (IRS) for all cities within the continental United States, and will not exceed the amount provided by actual receipt listing all items purchased as part of the meal. The IRS allowed amounts are established by the U.S. General Services Administration (GSA). These rates are published annually and can be found at www.gsa.gov.

If meals are provided as a part of the registration fee for the authorized travel, no additional meal allowances will be paid or reimbursed.

Meals for guests, which are paid for by the Authorized Individual as part of appropriate conduct of public business, shall be deemed a legitimate expenditure for the Village Officers and Employees, and reimbursement may properly be sought therefore. In such circumstances, the guest's meal is not subject to authorized Internal Revenue Service allowances.

B. Accommodations

Hotel or accommodations allowances will be made when travel extends overnight and requires lodging, at the single occupancy rate (unless an Authorized Individual determines to share accommodation with another Authorized Individual). An Authorized Individual taking a guest shall pay any cost differences for double occupancy. The Government Room Rate shall be sought in all circumstances, unless not available. Room service, and additional room expenses (movie rental, valet, minibar, etc.) will not be paid and/or reimbursed.

E. Exclusions

1. Alcoholic beverages are excluded from reimbursement for any meal and/or accommodation.

2. Expenses related to entertainment are excluded from reimbursement, unless such entertainment is ancillary to the purpose or program or event. For example, "ancillary" means those entertainment events which are included in the registration cost of a convention or seminar.

3. Overnight lodging expenses are excluded from reimbursement for elected officials other than the Mayor, unless those expenses are due to attendance at an event for an organization of which the Village is a member, which is held more than 50 miles from the Village Hall.

4. With the exception of the Mayor, costs associated with the Chamber Winter Activity shall be excluded from reimbursement for elected officials.

F. Exceptions

Given the expectation that the Mayor is the Chief elected official of the community his/her attendance at various functions will be required more often; therefore, the Village may pay for the Mayor's spouse or significant other in some circumstances as determined by the Mayor and reported to the Village Board

Any exceptions to this Policy must be granted in writing by the Village Manager and reported to the Village Board.

Section 9. TRANSPORTATION

A. With the exception of travel to events that are deemed by the Village manager to be required of the position, and the price of train tickets to downtown, the Village will not allow expense reimbursement for travel outside of a village vehicle. If a Village vehicle is unavailable, the person's private vehicle may be used.

A. All travel must be on a convenient and mainly traveled route. If an Authorized Individual travels by an indirect route for his/her convenience, any extra costs shall be borne by the Authorized Individual. Air travel shall be at the coach fare.

B. If a privately owned automobile is used for travel, the Authorized Individual shall be entitled to a mileage reimbursement at a cents-per-mile rate equal to the Internal Revenue Service allowable rate then in effect. When two or more Officers or Employees are attending the same travel related event, carpooling should be practiced whenever possible. For mileage calculation purposes, the shortest distance used will be the shortest distance listed by a common internet search provider. In the event the Authorized Individual shall have departed from home, rather than the Village offices, the shorter of the distances from home to the event or from the Village offices to the event will be used.

C. Transportation by common carrier which has not been prepaid, and for which the Authorized Individual seeks reimbursement, must be substantiated by the original receipt from the common carrier.

D. Transportation by charter vehicle may be authorized when deemed to be the most economical method of travel considering the nature of the business, the number of people making the trip and the most efficient and economical means of travel.

Section 10. REIMBURSABLE INCIDENTAL EXPENSE

An Authorized Individual may be reimbursed for incidental travel expenses incurred during the course of travel. Such incidental travel expenses include, but are not limited to, the following:

1. Registration fees, convention, conference, seminars and/or training fees.
2. Taxi/Rideshare, and airport or hotel limousine fares.
3. Car rentals.
4. Storage or baggage fees.
5. Tolls.
6. Parking fees.
7. Telephone and facsimile charges relating to official business.
8. Tips for parking attendants and baggage handling.
9. Public Transportation.

Any miscellaneous expense over \$20.00 for which reimbursement is being sought shall be accompanied by receipt.

Section 11. EMERGENCIES

In the event of an emergency necessitating travel or the incurrence of a business expense, the requirements of this Expense Policy shall be waived prior to travel or incurring the expense. However, within thirty (30) days of any emergency expenditure, the Expense Request Form shall be completed and filed with the appropriate office for reimbursement and to document the emergency. Report of any emergency expenditure shall be provided to the Corporate Authorities in an open meeting.

Section 12. CREDIT CARD

A Credit or Purchasing Card may be used by the Authorized Individual for the conduct of public business, in regard to charging and payment of travel and/or business expenses that cannot be conveniently paid for by other means.

Use of an authorized card must be in accordance with the policy enacted for same by the Village.

Section 13. AUDITING

All Expense Request Forms shall be submitted to the Finance Director no later than thirty (30) days before travel or the business expense is expected to be incurred for estimated expenses, and within thirty (30) days after the travel or business expense has been incurred for auditing by the Finance Department.

Section 14. OFFICIAL DOCUMENTS

In compliance with the Act, all documents and information submitted in regard to travel and/or business expenses in accordance with these Policies and Procedures are declared to be “public records” and subject to disclosure under the Illinois Freedom of Information Act, 5 ILCS 140/1 *et seq.*

Section 15. FRAUDULENT CLAIMS

Claims submitted pursuant to these Policies and Procedures must be signed by the Authorized Individual, which signature shall serve as verification of the true and correct nature of the funds being sought therein. Any individual who makes or aids in the making of a false or fraudulent claim shall be guilty of a violation against the Village and, if found guilty of same, shall be punished as provided in the Village Personnel Rules and Regulations. In addition, any individual who receives an advance or reimbursement by use of a false claim, shall be liable for repayment of the amount.

Section 16. SUPERSEDE/CONFLICT IN POLICIES AND/OR PROCEDURES

These Policies and Procedures supersede any other policy or procedure currently in effect to the extent such policy or procedure is in conflict with that provided herein.

Exhibit A

TRAVEL/BUSINESS EXPENSE REQUEST

_____ Estimate for prior authorization

_____ Actual for audit

NAME _____ SIGNATURE _____ (Note: Your signature serves as verification of the information set forth herein).	TITLE / DEPARTMENT (IF APPLICABLE)
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GENERAL DESCRIPTION OF PURPOSE FOR WHICH REIMBURSEMENT IS REQUESTED:

Prior authorization: ___ Currently Requesting ___ Previously Granted ___ Not previously granted due to Emergency

TRAVEL (Actual / Estimate*):

_____ Airfare Airline: _____ Cost: _____

_____ Public Transit Cost: _____

_____ Private Car Mileage _____ x _____ (rate/mile) Total: _____

_____ Other (Description) _____

Note: If reimbursement is sought for actual cost, receipts must be attached for reimbursement.

LODGING (Actual / Estimate*)

Name/Location: _____ Date(s) _____ Cost: _____

Note: If reimbursement is sought for actual cost, receipts must be attached for reimbursement.

MEALS (Circle Actual / Estimate*)

	Date	Breakfast, Lunch, Dinner	IRS Allowed	Actual Cost
1				
2				
3				
4				
5				
6				
7				
8				

(Attach additional sheet as needed for reimbursement)

Total Reimbursement Sought: _____

Note: If reimbursement is sought for actual cost, receipts must be attached for reimbursement.

Supervisor's Approval: _____ Date: _____

Finance Approval: _____ Date: _____

Manager's Approval: _____ Date: _____