

**TRAVEL AND BUSINESS EXPENSE POLICY FOR  
CHAMPAIGN COUNTY MENTAL HEALTH BOARD AND  
CHAMPAIGN COUNTY DEVELOPMENTAL DISABILITIES BOARD  
CHAMPAIGN COUNTY, ILLINOIS**

**ARTICLE I. APPLICABILITY AND POLICY**

**APPLICABILITY:** This policy applies to all employees and appointed board members of the Champaign County Mental Health Board (CCMHB) and the Champaign County Board for the Care and Treatment of Persons with a Developmental Disability, also referred to as the Champaign County Developmental Disabilities Board (CCDDB). The policy does not apply to members of advisory boards or committees, or other persons who are not employed by the CCMHB or CCDDB, except as provided in Article X, A and B. Appropriations for travel must be in the appropriate budget prior to travel.

Established by referendum in 1972, through the Illinois Community Mental Health Act (405 ILCS 20/), the CCMHB has the authority “to employ, establish compensation for, and set policies for its personnel, including legal counsel, as may be necessary to carry out the purposes of this Act and prescribe the duties thereof.” The CCMHB and CCDDB have an [Intergovernmental Agreement](#) which defines the sharing of oversight and costs of administration of the funds under their control.

The following provisions fulfill these obligations and align with the [Champaign County Travel & Business Expense Policy](#), which was revised during 2022 and contains sample forms and guidance. The CCMHB and CCDDB and County policies are meant to comply with legal and regulatory requirements of the Internal Revenue Service (IRS) and other federal and state laws regarding travel and business expenses, including the consideration of taxability to employees and documentation standards. Updates may be made to these policies as IRS or other relevant standards change.

**PURPOSE:** The purpose of this policy is to ensure that the CCMHB and CCDDB’s appointed officials and employees who travel on official business will be treated fairly and reimbursed at rates which are reasonable, consistent with actual, necessary costs, and which will ensure the promotion of economy in County government. The purpose is not to create any additional source of income beyond the Official’s or Employee’s compensation. Reimbursement from CCMHB or CCDDB funds for entertainment expenses is not allowed for any Officials or Employees.

**EFFECTIVE DATE:** These Regulations were approved and adopted by both boards on October 23, 2019, with revisions approved by both boards on February 21, 2024.

## **ARTICLE II. AUTHORITY TO TRAVEL**

- A. The Champaign County Mental Health Board and Champaign County Developmental Disabilities Board, through their budgets, shall be responsible for maintaining control of travel for officials and employees which will provide for the efficient and economical conduct of CCMHB and CCDDDB business, both within and outside the County.
- B. Appropriation for trips planned during the budget year shall be obtained as part of the approved CCMHB and CCDDDB budgets. Additional appropriations may be added by budget amendment, subject to CCMHB/CCDDDB approval or by budget transfer. Transfers within the same category are allowed.
- C. All travel shall be approved by a Board Officer or the Executive Director, prior to the beginning of travel. Said approval may be oral, but where requested, same can be in writing.
- D. The Champaign County Auditor may request justification for items they do not consider “necessary or reasonable.” If there is disagreement regarding an item, approval may be sought from Board Officers, one per board, or if they choose, from the full boards during regular business meetings. To avoid such potential disagreement, unusual travel expenses should be discussed in advance or as early as possible, acknowledging the time-sensitive nature of travel reimbursement under IRS rules.
- E. As a courtesy, summary reports of travel for Conferences and Instruction and Schooling may be reported to the Executive Director, or in the case of travel of the Executive Director, to the CCMHB and CCDDDB. Such summary reports are not a requirement for reimbursement of expenses.

## **ARTICLE III. ALLOWABLE TRANSPORTATION EXPENSES**

- A. Governing Regulations
  - 1. All travel shall be by the most direct route.
  - 2. All travel shall be by the most economical mode of transportation available, considering travel, time, costs, and work requirements. The following will be considered in determining lowest cost:
    - i. Costs of employee time spent in travel;
    - ii. Travel reimbursement to and from airports or other public transportation hubs;
    - iii. Parking fees.

## B. Use of Public Transportation

1. The full cost of public transportation is recoverable if it is the chosen mode of transportation in view of Article III; A, 1 and 2.

## C. Use of Personal Vehicle

1. When the use of a privately-owned vehicle is necessary or desirable in consideration of the CCMHB and CCDDDB travel policy and expenditures, it may be used at the reimbursement rate given in the current year IRS provision for determination of mileage for business expenses.
2. When the use of public transportation is a reasonable alternative to the use of a personal vehicle, the mileage payment shall not exceed the cost of travel by public transportation.
3. Mileage will be payable to only one of two or more individuals traveling in the same vehicle. The names of all travelers shall be listed on the travel voucher, along with a travel log that indicates date, purpose of trip, and total mileage.
4. No mileage payments are allowed for employees to attend CCMHB or CCDDDB meetings which are held in the same building as staff offices. Members and Officers of the CCMHB or CCDDDB are allowed reimbursement for expenses related to fulfilling their duties as Board members, consistent with state Statute, "for payment for the ordinary and contingent expenses of the board."

## D. Fly Local Policy

1. When making air travel decisions, consideration may be given to flying in and out of Willard Airport (CMI).
2. In determination of the overall expense of air travel on behalf of the CCMHB and CCDDDB, the following will all be considered in making air travel decisions:
  - i. Costs of employee time spent in travel;
  - ii. Travel reimbursement to another airport;
  - iii. Parking fees;
  - iv. Time savings of getting through security at CMI versus other airports.

## **ARTICLE IV. ALLOWABLE EXPENSES**

## A. Meal Expense

1. When traveling outside Champaign County, reimbursement for meals and tips shall be allowed, in accordance with Internal Revenue Service per diem meal allowances as published annually for all cities within the continental United States. On a 'travel day,' the per diem rates are based on the destination rather than the location in which the meal was purchased.

Annually, the Auditor's Office will provide staff with a chart of the per diem and meal reimbursement allowed within each meal per diem category for the calendar year.

Receipts for individual meals need not be submitted (unless charged to a county credit card), but a travel log must be submitted in accordance with IRS regulations, which substantiates the business purpose (meeting type, seminar, or conference title), the travel dates, the applicable meals to be reimbursed for each day, and the place (city). The [Champaign County Travel & Business Expense Policy](#) defines Overnight Travel vs. Daytime Travel, including distance from home to qualify as Overnight and times of departure and return used to determine eligible meals, along with limits on tips for meals, drivers, baggage handlers, and hotel cleaning.

2. Meals and tips will not be reimbursed if the cost of meals for seminars or official meetings is included in the registration fee. A copy of the meeting brochure should be submitted with the travel log at the time of request for reimbursement.
3. Within Champaign County, meals and tips may be reimbursed for Officials and Employees attending meetings, conferences, workshops, trainings, and seminars, if attendance is required by the Board Officer(s) or Executive Director, and if the meeting, conference, or seminar includes a meal for which the employee is expected to pay. The same limits apply as noted in Article IV, Section A, Items 1 and 2.
4. Alcoholic beverages are excluded from reimbursement.
5. Any exceptions to the above shall be presented in a letter to the Board Officers and Executive Director for approval.

## B. Lodging

1. Actual lodging expense will be reimbursed, with the understanding that:

- a. The person traveling will always seek, and use, when available, the “government economy” room rate offered by the hotel.
  - b. When the “government economy” rate is not available, and a convention is the reason for the trip, the person will be reimbursed only in terms of the lowest two levels of convention lodging rates, unless such accommodations are not available to the person making the trip.
2. Receipts are required to be submitted with travel vouchers to support accommodation expenses claimed.

## **ARTICLE V. ALLOWABLE MISCELLANEOUS EXPENSES**

- A. The following are items that may be reimbursed by the CCMHB and CCDDDB under miscellaneous expenses, if authorized by the Executive Director:
  1. Taxicab fares or rideshare costs (where a hotel limousine is available, it is to be used).
  2. Limousine fares, i.e. hotel limousine.
  3. City transit (if used instead of taxicab, rideshare, or limousine).
  4. Parking fees.
  5. Bridge, road, and tunnel tolls.
  6. Registration fees.
  7. Storage of baggage.
  8. Hire of room for official business (when appropriate).
  9. Car rentals (when appropriate).
  10. Tips for parking attendants and baggage handling.
  11. Internet access, if required for work activities and not provided with cost of hotel or conference.
- B. Any miscellaneous expense OVER \$20.00 shall be accompanied by a receipt.

## **ARTICLE VI. EXCEPTIONS TO TRAVEL REGULATIONS**

- A. Any Exceptions
  1. Any exception to the above regulations - whether it is 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 - shall be presented in a letter submitted to the Board Officers and Executive Director for approval.

**ARTICLE VII. APPROVAL OF TRAVEL EXPENSES FOR MEMBERS OF THE CHAMPAIGN COUNTY MENTAL HEALTH BOARD AND CHAMPAIGN COUNTY DEVELOPMENTAL DISABILITIES BOARD**

- A. Approval of expenses. Expenses for travel, meals, and lodging of any member of the CCMHB or CCDDDB may be approved by an Officer of the respective Board.
- B. Documentation of expenses. Before an expense for travel, meals, or lodging may be approved for any member of either Board, the following minimum documentation must first be submitted, in writing, to the Board Officers and Executive Director:
  - a. 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;
  - b. The name of the individual who received or is requesting the travel, meal, or lodging expense; and
  - c. The date or dates and nature of the official business in which the travel, meal, or lodging expense was or will be expended.
- C. All documents and information submitted under this Section are public records subject to disclosure under the Freedom of Information Act.

**ARTICLE VIII. PREPARATION OF A TRAVEL VOUCHER**

- A. All claims for the reimbursement of traveling expenditures shall be submitted within sixty (60) days of incurring the expense, on a CCMHB/CCDDDB voucher and shall be itemized in accordance with the regulations. If an employee or board member is unable to meet this deadline, earliest possible submission will ensure accurate and timely reimbursement, and the payment will be treated as income, per IRS rule. Sample reimbursement requests forms are provided in the [Champaign County Travel and Business Expense Policy](#).
- B. Each year, there shall be an exception period to the sixty-day standard for submission of travel receipts with regard to travel occurring up to December 31<sup>st</sup>, the last day of the fiscal year. All requests for reimbursement of travel expenses incurred up to December 31<sup>st</sup> of each year should be submitted to the Auditor's Office by the deadline established by the Auditor for submission of payments to allow payment out of the appropriate fiscal year expenditure budget. If the completed voucher is not submitted in that time frame, the Auditor's Office will not pay the reimbursement.
- C. In all instances, travel vouchers shall be supported by receipts for public transportation, lodging, and all other miscellaneous items in excess, individually, of \$20.00.

- D. Individuals submitting travel vouchers are personally responsible for the accuracy and propriety of said vouchers. Any misrepresentation shall be grounds for disciplinary or legal action.
- E. In order to avoid unnecessary paperwork, cash advances are to be issued for travel only when the trip is outside Champaign County and involves an overnight stay; otherwise reimbursements for travel shall be made through the accounts payable system and not by issuing advances.

## **ARTICLE IX. OTHER EXPENSE GUIDELINES**

- A. **Items Billed Directly.** No requests for reimbursement shall be made for items of expenditure, in connection with travel, that are billed directly to the CCMHB/CCDDB. Travel expense items billed to a credit card should accompany an appropriately signed and completed voucher for reimbursement.
- B. **Business Meals & Expenses.** Business meals are not often appropriate to the nature of the Boards' business; approval should be obtained prior to the expense being incurred. If approved, the cost of the Board member's or employee's meal is subject to meal allowance limitations, but the cost of a guest's meal is not.

With prior approval, business breakfasts, lunches and dinners shall:

- a. Be in accord with IRS per diem meal allowances as published annually, for county employees.
  - b. Have documentation of the nature of the business and expenses incurred, attached to the reimbursement voucher submitted.
- C. All reimbursement is subject to budget limitations.
  - D. With prior approval, reimbursement is allowed for the purchase of refreshments or meals for meetings, conferences, workshops, community events, trainings, and seminars hosted by the CCMHB or CCDDB. However, every effort should be made to complete such purchases in advance rather than through reimbursement to staff or Board members.
  - E. Reimbursement will be made for travel expenses of job applicants while in Champaign County for interviewing purposes. This can include transportation, hotel, meals, and other allowable expenses. Total expenses are set by the Board Officers or designees for each job search, but other County limitations will not apply. Job applicants should be advised in advance that the Internal Revenue Service requires that we have documentation for reimbursed expenses.

A Search Committee may invite employees, CCMHB/CCDDB members, and other public local officials to eat meals with or attend receptions for job applicants, subject to the total search expense limitation. Specific meal allowances per person will not apply to such meals.

## **ARTICLE X. PROSPECT AND APPOINTEE TRAVEL**

- A. Upon the request of the CCMHB and CCDDB, a prospect for a position may be reimbursed for reasonable travel expenses incurred in coming to CCMHB and CCDDB offices or meeting rooms for interviews.
- B. Upon request of the CCMHB and CCDDB to travel to the County to conduct official business prior to employment, an individual appointed by the CCMHB/CCDDB or the County to an authorized position may be reimbursed for travel expenses, within the reimbursement guidelines of this policy.

## **ARTICLE XI. CREDIT CARDS**

A credit card may be issued to the CCMHB/CCDDB Executive Director or designee for the efficient operation of the department in regard to charging and payment of business expenses including air fares, lodging, car rental, hotels, other ground transportation, meals, and other miscellaneous expenses that cannot be conveniently paid for by other means. Regulations on the use of credit cards issued by Champaign County government are defined in [Champaign County Credit Card Policy](#) where “department” includes the CCMHB/CCDDB staff, and “department head” includes the Executive Director of the CCMHB/CCDDB:

- The credit card should not be used if there is an alternative form of purchase.
- Credit card purchases comply with CCMHB-CCDDB, County, State, and Federal rules.
- Charges shall not be made to the credit card which are not covered by sufficient appropriation in CCMHB and CCDDB budgets.
- Itemized receipts for merchandise or services purchased must be obtained for reporting of the expenditure.
- Use of personal credit cards for business purchases is discouraged, other than those related to official CCMHB-CCDDB travel. Exceptions should be approved in advance by the Executive Director.
- The full [Champaign County Credit Card Policy](#) is posted on the County site.

## **ARTICLE XII. ADVISORY BOARDS AND COMMITTEES**

- A. Board committees having a budget included as part of the CCMHB or CCDDB operating expense may be entitled to include a travel item in their budgets, subject to revenue limitations. Members of such committees shall be reimbursed for

approved travel expenses in accordance with the provisions contained in these regulations.

- B. Members of advisory boards, committees, or other groups of private citizens which have no board, committee, or group-budget subject to CCMHB or CCDDDB support are not covered by these regulations and shall not be reimbursed for travel expenses by the CCMHB or CCDDDB unless specifically authorized by the CCMHB or CCDDDB, by the recommendation of the respective Board Officer(s) and Executive Director.

**ARTICLE XIII. FOR CHAMPAIGN COUNTY MENTAL HEALTH BOARD AND CHAMPAIGN COUNTY DEVELOPMENTAL DISABILITIES BOARD MEMBERS ONLY**

- A. Members and Officers of the CCMHB and CCDDDB are allowed mileage payments to attend committee meetings, subcommittee meetings, and any other meetings they attend in fulfilling their duties.

**ARTICLE XIV. APPROPRIATE BUDGET LINE ITEMS FOR TRAVEL AND BUSINESS EXPENSES**

The proper account should be used for travel-related expenses, based on the Champaign County Chart of Accounts and Budget Director and Auditor's Office efforts to align fully with standards set by the Governmental Accounting Standards Board. As the Chart of Accounts is revised, the appropriate budget line item for each expense will be used. Per CCDDDB and CCMHB approved budgets, this may include: Books, Periodicals, and Manual; Food Non-Travel; Employee Development/Recognition; Travel Costs; Public Relations; Conferences and Training (Employee Only); Training Programs (Non-Employee), which includes for Board members; and similar. Budget transfers may be necessary, to conform to the Chart of Accounts, incorporate advice of County Officials, and fulfill the CCDDDB and/or CCMHB goals.

- A. Reimbursement will be made for travel expenses as a result of performing mandatory, job-required duties. Mileage will be paid for the use of personal vehicles for business trips inside the County when such trips are a normal part of getting the job done.
- B. Reimbursement may be made for trips outside the County which are required by the individual's job. This can include mileage, public transportation, meals, hotel, registration and other expenses as allowed by the travel policy.
- C. Reimbursement may be made for travel expenses related to attending a conference, seminar, or workshop which employees have the option to attend. This can include mileage, public transportation, meals, hotel, registration, and other expenses as allowed by the travel policy.

- D. Reimbursement may be made for expenses (registration/tuition, books) incurred by an employee while attending educational courses for the improvement of their job performance. If the approved course is out of the County, other allowable expenses may be reimbursed: transportation, hotel, and meals. Some employees may be required to attend classes or workshops in order to maintain their job status. Employees generally have the option to attend courses from a list of several.
  
- E. Pursuant to their Strategic Plan goals and annual Allocation Priorities, the CCDDDB and/or CCMHB may host trainings, workshops, and similar for non-employees. Board members may also attend relevant trainings and conferences. These may be budgeted separately from employee conferences and trainings, but reported as one, depending on Chart of Accounts specifications.

NOTE: Restrictions set forth in this policy apply.

**ARTICLE XV. MISUSE OF CHAMPAIGN COUNTY MENTAL HEALTH BOARD AND CHAMPAIGN COUNTY DEVELOPMENTAL DISABILITIES BOARD TRAVEL AND BUSINESS EXPENSE POLICY**

Any misrepresentation or misuse of this policy shall be grounds for disciplinary and/or criminal or civil liability.

*Adopted October 23, 2019 and revised February 21, 2024.*