

MUNDELEIN VILLAGE BOARD POLICY

SUBJECT: REIMBURSEMENT POLICY

CATEGORY: EXECUTIVE

POLICY NUMBER: VB 07-4

DATE APPROVED BY VILLAGE BOARD: August 22, 2005

EFFECTIVE DATE: August 23, 2005

REVISION DATE: June 9, 2014

The Mundelein Village Board has determined that it would be in the best interest of the Village to establish a reimbursement policy for elected officials representing the Village at community events sponsored by non-profit community service organizations or local government bodies.

- A. This policy is not intended to be applicable to, or restrict the Village Board of Trustees' actions with respect to the following expenditures, provided such expenditures have been properly budgeted and authorized:
1. Making donations directly to an approved community service organization properly registered as a non-profit corporation or a taxing jurisdiction serving the Village of Mundelein;
 2. Purchasing advertising as part of a fundraising event for an approved community service organization or taxing jurisdiction;
 3. Paying membership dues in community or professional service organizations;
 4. Paying for attendance and/or room accommodations by an elected official to any class, seminar, legislative activities, conference or educational function undertaken for a public purpose.
- B. The Village of Mundelein shall pay for any elected official for his or her cost of representing the Village at community events sponsored by non-profit community service organizations or local government bodies, provided such payment does not exceed \$250 in the fiscal year for a Village Trustee and \$500 for the Mayor. An original receipt must be provided for all reimbursable expenses.
1. Community events shall include, but not be limited to, a golf outing, non-political fundraising dinner, breakfast, luncheon, brunch, dance, theatrical performance, sporting event, concert or any other event for which admission is charged directly, through the cost of a meal, or any combination thereof.
 2. Non-profit Community Service Organizations and local governmental bodies shall include, but are not limited to: Mundelein School Districts 73, 75, 76, 79, and 120 educational foundations, and athletic, academic, or theatrical booster clubs established by these districts; Mundelein Community Connection; the GLMV Chamber of

Commerce; Rotary Club; American Legion; Fremont Library District; and the Mundelein Park and Recreation District.

3. In no case shall payment be made by the Village for attendance at a political fundraising event, or for any event raising funds for a religious cause, or for a candidate for public office.
4. The Village does not reimburse for any expenses related to alcoholic beverages.

Exceptions:

- A. Attendance at the Illinois Municipal League Conference is considered an educational event and not subject to the Reimbursement Policy. All expenses related to this event are paid for by the Village.
- B. The Village of Mundelein is exempt from paying sales tax. For any purchase or attendance at an event that charges sales tax, the Board Member should present a copy of the Illinois Department of Revenue Tax Exemption Certificate, see Exhibit A attached. Tax Exempt Certificate is valid for five years from date of issuance. The Tax Exempt Identification Number shall only be used for appropriate village expenses.

Procedure:

Village Board Member shall submit a request for payment attaching documentation for event allowing as much lead time as possible. If the request is found to be for an allowed event/activity and the official has not reached their spending limit, Village Administration will request a check from Finance, submit payment with the appropriate paperwork to the vendor, and give a copy and/or confirmation of payment to the Elected Official. The request should clearly state the name of the event, date, and outline any charges.

Should it be more convenient for the official to pay the vendor directly, the Village Board Member shall submit paid receipt with a completed "Elected Official Reimbursement Form" (attached as Exhibit B) to the Village Administrator for reimbursement. The paid receipt should clearly state the name of the event, date, and outline any charges.

The Village Administrator's office will track expenditures and reimburse up to the \$250 allowance for Trustees and \$500 for the Mayor and will notify Board Member of their balance after each reimbursement request.

See attached Exhibit A – Tax Exemption Certificate.

See attached Exhibit B – Elected Official Reimbursement Form.



Illinois Department of Revenue
Office of Local Government Services
Sales Tax Exemption Section, 3-520
101 W. Jefferson Street
Springfield, IL 62702
217 782-8881

Exhibit A

January 2, 2010

VILLAGE OF MUNDELEIN
TREASURER
440 E HAWLEY
MUNDELEIN IL 60060

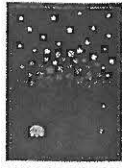
Effective January 1, 2010, we have renewed your governmental exemption from payment of the Retailers' Occupation Tax, the Service Occupation Tax (both state and local), the Use Tax, and the Service Use Tax, as required by Illinois law.

We have issued the following new tax exemption identification number:

E9995-7582-06
to
VILLAGE OF MUNDELEIN
of
MUNDELEIN, IL

The terms and conditions governing use of your exemption number remain unchanged.

Office of Local Government Services
Illinois Department of Revenue



MUNDELEIN
*Rooted in Our Past...
 Reaching for Our Future*
 INCORPORATED 1808
 MECHANIC GROVE • HILLCREST
 ROCKEFELLER • AREA • MUNDELEIN

VILLAGE OF MUNDELEIN

ELECTED OFFICIAL REIMBURSEMENT FORM

Procedure:	The attached form can be found in the Village intranet under Forms. Please sign, attach original receipts, and submit to the Village Administrator for processing. The Village Administrator's office will track expenditures and reimburse up to the \$250 allowance for Trustees and \$500 allowance for the Mayor. Mayor and Trustees will be notified of their remaining balance after each reimbursement request.
Destination/ Purpose:	

	Date	Date	Date	Date	Date	Date	Date	Total
Lodging								
Meals								
Transportation								
Other								
Total								

Signature: _____ Date: _____

Village Administrator Approval: _____ Date: _____

Account # _____

Finance Use:
Account # _____