



COUNTY OF WINNEBAGO

Office of the County Auditor

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March 18, 2021

To: Winnebago County Board
From: William D. Crowley, Winnebago County Auditor
Re: County Board Chairman Proposed Vehicle Use

The Winnebago County Board has historically provided a vehicle as part of the compensation package for the Winnebago County Board Chairman position. As part of the process of establishing the compensation for the 2020-2024 County Board Chairman term, the Winnebago County Board voted to remove any personal vehicle use as part of the overall compensation package.

The Winnebago County Chairman and a Winnebago County Board member have recently requested the advice of my office in regards to reconciling the substantial travel needs required in fulfilling the duties of the County Board Chairman (Sec. 2-49. – Duties.) with the Winnebago County vehicle policy (Sec. 62-28. – Vehicle policy.)

Duties of the County Board Chairman

The duties of the County Board Chairman are prescribed by ordinance. Several of these duties previously established by ordinance (indicated below) would potential require significant travel.

- Represent the county on all economic development opportunities
- Shall represent the county at all organizations of which the county is a member
- Develop and promote the county's legislative agenda
- Lead communication of County initiatives and accomplishments

The nature of the County Board Chairman position is that he/she is the Chairman 365 days a year and 24 hours a day. It is very likely that in a post-COVID world, these duties will routinely require travel during and after regular business hours and on weekends which has historically been the case.

Winnebago County Vehicle Policy

Considering the overall nature of the Winnebago County Board Chairman position and the associated duties, a reasonable argument could be made that from a practical standpoint the Chairman should have a county vehicle available to him/her at all times. This would require the Chairman to drive a County owned vehicle to and from work on a daily basis. The County Vehicle Policy provides several areas of guidance on this issue as follows:

- It is in the county's best interest to minimize commuting expenses by only assigning vehicles to individuals when it is the cheapest option, as when annual business miles are at least 70 percent of the vehicles total annual miles.

It is our mission to provide high quality services and promote a safe community for all people in Winnebago County.



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- Authorized use of county owned vehicles by employees is for bona-fide county business purposes and only when in the best interest of conducting county business. Personal use of county vehicles is strictly prohibited, other than commuting to and from work, and de minimis usage while performing official business.
- Department heads and elected officials will be responsible for recommending which vehicles under their department's control may be driven home on a regular basis. This recommendation must be presented to the chairman of the county board for his/her written approval and then approved by the county board prior to the start of every new fiscal year.

State of Illinois Constitution

As previously indicated, the Winnebago County Board voted to remove any vehicle use as part of the overall compensation package for the 2020-2024 County Board Chairman term. If the current County Board Chairman were to use a County owned vehicle to commute to and from work, the commuting miles would be a taxable item and would effectively increase the overall compensation of the County Board Chairman position.

The Illinois Constitution states "An increase or decrease in the salary of an elected officer of any unit of local government shall not take effect during the term for which that officer is elected."

Unfortunately, if a decision were made to simply provide the Winnebago County Board Chairman with a vehicle to commute to and from work the board would be unable to do so without potentially violating the State of Illinois Constitution.

Recommendation

My understanding is that the County currently has several unused car pool vehicles that sit in the concourse parking garage. My recommendation is that the Winnebago County Board consider assigning one of these vehicles to the County Board Chairman which can be used only for business purposes and for commuting to and from work.

To address the issue of restrictions on adjustments to the Chairman's compensation we recommend that a payroll deduction be created which charges the County Board Chairman for the commuting to and from work at the same rate that the commuting charges would ordinarily be taxable by the IRS. If this process is implemented, the proceeds from this deduction should be directed to the car pool internal service fund.

As described in the County Vehicle Policy, we would recommend that if the decision were made to assign the County Board Chairman a vehicle, the County Board should consider doing so by approving a resolution.

Cc: Joseph Chiarelli, Winnebago County Board Chairman
Joseph Hanley, Winnebago County State's Attorney
Patrick Thompson, Winnebago County Administrator
David Rickert, Chief Financial Officer