

A. COMPENSATION

Members of the Transylvania County Board of Education (the “board”) will be compensated for the performance of official school system business. The amount of compensation will be established according to applicable laws.

B. EXPENSES FOR CONFERENCES, CONVENTIONS, AND OTHER BOARD DEVELOPMENT ACTIVITIES

Subject to budgetary limitations, the board will defray reasonable out-of-pocket expenses incurred by board members for professional and board development. In accordance with policy 2123, Board Member Opportunities for Development, funds for board member participation in development activities will be budgeted annually. The board chair will monitor expenditures to ensure that expenditures do not exceed the amount of funds allocated in the budget.

1. Authorization to Attend Professional and Board Development

All professional and board development expenses to be paid with school system funds must support school system objectives and be reasonable in cost.

Board members who wish to use school system funds to attend a development opportunity within the state must have the prior written approval of the board chair. In order for a board member to use school system funds to attend a development opportunity located out-of-state, the board member must receive the written approval of the board in advance at an official board meeting.

Board members who attend a conference, convention, or other professional development activity will provide a report of the event to other board members.

2. Reimbursable Expenses

The board intends that its members exercise good judgment in incurring travel expenses when pursuing professional and board development opportunities. Members are expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. School system funds are not to be used to pay excess costs or additional expenses that are for the convenience or personal preference of a board member or to pay for expenses incurred by family members or other guests of a board member.

School system funds may be used to pay the following expenses incurred by a board member for attendance at an approved conference, convention, or other professional development activity.

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a. Conference Registration Fees

The board will pay registration fees for approved conferences and other events. Ordinarily, registration is arranged through the superintendent's office and prepaid. If not prepaid, registration fees will be reimbursed in accordance with the requirements of subsection D.1.

b. Lodging Expense

Hotel reservations will be scheduled through the superintendent's office. Hotel expenses not prepaid will be reimbursed in accordance with the requirement of subsection D.1. The allowance for lodging will be limited to reasonable actual and necessary expenses. A board member sharing a room with a family member or guest will be limited to the single occupancy rate. Tips for room service, valet, and other hotel services are not reimbursable. Personal services available at the hotel, such as spa services, laundry, child care, and other personal services, are not reimbursable.

c. Meals

The total daily allowance for meals while traveling overnight on official school system business will be limited to the current state allowances. No reimbursement will be provided for meals for family members or other guests of the board member. Alcoholic beverages are not reimbursable.

In extenuating circumstances, the board chair may authorize reasonable meal costs in excess of the state-approved rates. The vice-chair may authorize excess meal costs incurred by the board chair.

d. Travel by Private Vehicle

Mileage for approved travel will be reimbursed at the current state rate, using the board member's home as the origination point. Parking fees and tolls are also reimbursable.

e. Air Travel

If air travel is necessary, airline reservations will be scheduled through the superintendent's office and paid by the school system in advance. Reservations will be for coach fare only. Airline reservations for traveling companions may be booked at the same time if the board member provides a personal credit card or makes other advance arrangements with

89 the finance officer for personal payment. Taxi or other reasonable and
90 necessary transportation fees for travel to and from airports are
91 reimbursable. Rental car fees will be reimbursed when it is more
92 reasonable to rent a car than to use a taxi or other transportation option.
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94 3. Personal Expenses

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96 All other travel and related expenses not covered in these guidelines, including,
97 but not limited to, expenses for laundry, entertainment, between meal snacks, pet
98 boarding, and toiletries or other personal items, are considered personal expenses
99 and are not reimbursable.

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101 4. Cancelled Trips and Missed Events

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103 If a board member cancels a trip or otherwise fails to attend an event for which
104 the school system has prepaid or incurred other expense, the board member is
105 responsible for reimbursing the school system for all funds advanced or expended
106 on the member's behalf, including any cancellation fees.
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108 A board member will not be required to reimburse the school system for expenses
109 paid on the member's behalf if the member is not able to travel because of a
110 medical emergency or death in the immediate family or an emergency work
111 situation; however, the board member must reimburse the school system any
112 funds advanced for the travel.
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114 **C. OTHER BUSINESS EXPENSES**

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116 1. Purchase of Merchandise or Products

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118 Board members should not ordinarily find it necessary to purchase merchandise
119 or other products to carry out official school business. In circumstances when it is
120 reasonable for a board member to make such a purchase, the member should
121 notify the board chair and superintendent in advance of any purchase in an
122 amount greater than \$50. Requests for reimbursement for the expenditure of
123 personal funds for merchandise or other products must follow the procedures
124 established in subsection D.1, below, and any additional procedures requested by
125 the finance officer.
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127 2. Other Expenses Incurred in the Conduct of Official Board Business

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129 The board chair may approve reimbursement of other reasonable and necessary
130 business expenses incurred by board members. The vice-chair may approve
131 reimbursement of other reasonable and necessary business expenses incurred by
132 the board chair. Expenses associated with overnight travel require prior written

133 approval from the board chair (or vice-chair for overnight travel by the board
134 chair). All reimbursements will be made in accordance with subsection D.1,
135 below.

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137 **D. PROCESS FOR REIMBURSEMENT AND TRAVEL ADVANCES**

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139 **1. Reimbursements**

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141 Board members will be reimbursed for out-of-pocket expenses incurred in the
142 performance of their duties as provided in Sections B and C. All reimbursements
143 are contingent upon funds available.

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145 Board members should submit requests for reimbursement, along with supporting
146 documentation of the expenses, within 30 days of incurring the expenses.

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148 All claims for reimbursement of expenses must (1) be in writing, itemized, and
149 supported with original detailed receipts, except that no receipt is required for
150 meals that will be reimbursed at the state-approved flat rates; (2) document the
151 official school business purpose for which the expenses were incurred; (3) be
152 signed by the board member; and (4) be approved by the board chair (or vice-
153 chair for requests submitted by the board chair). Claims for reimbursement of
154 expenses that required prior approval must also include a copy of the prior written
155 approval. Claims related to attendance at a conference, convention, or other
156 board development activity must also include a copy of the event agenda. Claims
157 involving an event hosted by a board member must also include a list of the
158 individuals in attendance.

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160 **2. Travel Advances**

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162 Board members may request an advance of funds for estimated out-of-pocket
163 travel and related reimbursable expenses. The board member is responsible for
164 returning any funds advanced in excess of the board member's documented
165 reimbursable expenses.

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167 Legal References: G.S. 115C-38; 138-6; 153A-92

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169 Cross References: Board Member Opportunities for Development (policy 2123)

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171 Other References Resources: *North Carolina Budget Manual*, Section 5 (Office of State Budget
172 and Management), available at <https://www.osbm.nc.gov/library>
173 <https://www.osbm.nc.gov/budget/budget-manual>

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