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UNION COUNTY TRAVEL POLICY
(Adopted February 17, 2014,
Amended April 7, 2014, and October 1, 2018)

I. Purpose

The purpose of this Policy is to establish guidelines for the County's payment of transportation, lodging, meals, and incidental travel expenses for County employees and authorized Agents who travel on Official County Business to attend schools, conferences, seminars, conventions, meetings, and for other designated purposes.

II. Applicability

This Policy applies to all County employees and to Agents of the County traveling on Official County Business whose expenses for such travel are paid by the County.

III. Definitions

Wherever used in this Policy and printed with initial capital letters, the terms listed below will have the meanings indicated.

- A. Agent** – Any officer, official, volunteer, board member, appointee, or other person authorized to conduct Official County Business.
- B. Business Meal** – Meal with a clearly substantiated business purpose directly associated with conducting Official County Business.
- C. County** – Union County, North Carolina.
- D. Covered Person** – Any County employee or Agent who is subject to the provisions of this Policy in accordance with Section II.
- E. County Manager** – The County Manager of Union County and the County Manager's designee, if any.
- F. Day Travel** – Trips taken where the time from departure to return is less than twelve (12) hours.
- G. Executive Director** - The Executive Director of a County Service Area, and the Executive Director's designee, if any. For purposes of this Policy, this term shall include the Sheriff, Register of Deeds, and the Senior Staff Attorney. When approval of an Executive Director is required on behalf of a Covered Person, it shall refer to the Executive Director of the Service Area in which the

Covered Person is employed, or, for Agents, the Executive Director with whom such Agent is most closely affiliated.

H. Incidental Travel Expenses - Fees and tips given to porters, baggage carriers, bellhops, hotel staff, and staff on ships.

I. IRS Rate - The Business Standard Mileage Rate (as set forth in Internal Revenue Bulletin 2010-51, or any similar successor document) published by the Internal Revenue Service in the most recent annual notice for standard mileage rates.

J. Local Travel - Travel within Union County and all adjacent counties (Mecklenburg, Cabarrus, Stanly, Anson, Lancaster, and Chesterfield).

K. Official County Business - Business which serves a direct and lawful public purpose which a Covered Person is authorized to conduct by the County.

L. Out Of State Travel – Travel beginning when a person leaves the State of North Carolina and remaining in effect until the person returns to the State of North Carolina. Travel that takes place in Lancaster and Chesterfield counties in South Carolina is not considered Out Of State Travel under this Policy.

M. Policy – This Union County Travel Policy.

N. Travel Away From Home - Travel of a Covered Person when the following two conditions are met: (i) Official County Business requires the Covered Person to be away from Union County longer than twelve (12) hours, and (ii) the Covered Person needs to sleep or rest to meet the demands of County work while away from Union County.

O. Travel Reimbursement Form- Form designated by Union County's Finance Division that a Covered Person must submit in order to receive reimbursement for travel-related expenses.

IV. Covered Person Responsibilities

Covered Persons shall exercise the same care incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Covered Persons are expected to utilize services and accommodations appropriate for conducting Official County Business. Covered Persons are expected to travel and conduct Official County Business in reasonable comfort, and to exercise good judgment in distinguishing between comfort and extravagance. The County will not pay or reimburse costs resulting from circuitous routes, luxury accommodations, or services unnecessary or unjustified in such travel. By way of illustration and not limitation, the County will not pay for or reimburse the cost for in-room movies and room service meals. Covered Persons will be responsible for any travel costs and expenses incurred

for personal preference or convenience. Any travel expenses for family or guests of a Covered Person are not eligible for reimbursement by the County.

All travel, whether for continuing education, conferences, training, or some other Official County Business, is dependent upon the availability of budgeted funds. Such budgeted funds should be approved in advance as part of the annual budget for the applicable Service Area. The Executive Director is ultimately responsible for communicating County policies to Covered Persons within such Director's Service Area.

V. General Provisions

A. Registration Fees – Advance payment of registration fees for educational opportunities, conferences, seminars, training, or other courses requires approval by the Executive Director. Covered Persons shall use a procurement card for payment of registration fees when this payment option is available. When not available, Covered Persons shall request payment by check in advance of payment deadlines in order to provide the Finance Division with sufficient time to process payment.

B. Use of County Vehicles – Covered Persons are encouraged to drive County vehicles when available and when the Covered Person is authorized to drive a County vehicle. A Covered Person should contact the County Garage for vehicle availability. Gas cards are provided for these vehicles, and a Covered Person should use an authorized station for fueling when possible. Covered Persons may use their own personal vehicle at the discretion of the Executive Director.

C. Parking Fees – The County will pay or reimburse reasonable parking or garage fees for all travel conducted on Official County Business.

D. Travel Advance Payments – Except for the payment of registration fees pursuant to Section V(A), travel advances will require approval by the Executive Director of Administrative Services/CFO. If an extenuating circumstance exists, the Executive Director of Administrative Services/CFO, may at his/her discretion, approve a travel advance on a case by case basis. Covered Persons requesting a travel advance will provide notice to the Finance Division not later than ten (10) business days prior to the commencement of travel in order for the Finance Division to have sufficient time to prepare the check. If a travel advance is approved, proper documentation of the expenses upon which the travel advance was used will be submitted in accordance with the procedures described in Section VIII of this Policy. Any portion of a travel advance not used by the Covered Person shall be returned to the County's Finance Division. The documentation, along with any portion of the travel advance which was unused, must be submitted to the Finance Division within ten (10) business days upon completion of travel. Failure to submit the required documentation and/or unused portion of the travel advance within the required timeframe will result in a

payroll deduction from the employee's pay in the amount of the travel advance. By accepting a travel advance payment, the employee consents to such withdrawal in accordance with these conditions.

E. Local Travel – Covered Persons who receive a monthly travel allowance are not eligible for reimbursement for transportation expenses when engaged in Local Travel. The County will not pay or reimburse lodging expenses relative to Local Travel unless prior written approval has been given by the County Manager.

F. Approval for Travel Away From Home and Out Of State Travel – All Travel Away From Home requires prior approval by the Executive Director. All Out Of State Travel (unless constituting Day Travel) requires prior written approval by the Executive Director. All Out Of State Travel for Executive Directors (unless constituting Day Travel) requires prior written approval by the County Manager. This provision does not apply to county commissioners, the Sheriff, or Register of Deeds.

G. Business Meals- If an Executive Director deems it necessary for County staff and/or officials to have a Business Meal outside of the workplace (which may include other government officials, business community members, prospective employees, or other appropriate persons), the County will pay for or reimburse reasonable meal expenses. Such meals should be purchased using a procurement card, when possible. As justification for such use of the procurement card and in order to receive reimbursement for a Business Meal when use of the procurement card is not possible, the Covered Person shall submit a meal receipt along with an agenda or a statement of purpose of the Business Meal. The agenda or statement of purpose shall contain a list of all attendees at the Business Meal.

When an Executive Director deems it necessary for County employees to work during normal meal breaks, (e.g. lunch hour), and meals or refreshments are provided during such a meeting, the County will pay for such meal as a Business Meal. In such instance, the Executive Director shall use a procurement card and shall submit to the Finance Division the meal receipt, an agenda or statement of purpose of the meal, and a list of all attendees.

H. Expenses Incurred by Agents – The County will pay or reimburse travel expenses incurred by Agents only upon approval by the Executive Director. If there is no Executive Director affiliated with the Agent, the travel expenses incurred by the Agent must be approved by the County Manager; provided, however, that travel expenses incurred by county commissioners do not require approval by an Executive Director or the County Manager. Instead, county commissioners must submit travel expenses in accordance with Section VIII and otherwise comply in full with the requirements of this Policy. The County Manager will review the Travel Reimbursement Forms submitted by county

commissioners for compliance with this Policy prior to payment or reimbursement by the County's Finance Division.

I. Cancellations - Penalties and charges resulting from the cancellation of, or change to, scheduled travel is the County's obligation if the Covered Person's travel was approved in advance and the cancellation or change is made at the direction of, and for the convenience of, the County. If the cancellation or change is made for the personal benefit of the Covered Person, it is the Covered Person's obligation to pay the penalties and charges, unless resulting from serious illness or death to the Covered Person or to a person in the Covered Person's immediate family, or from other critical circumstances beyond the control of the Covered Person.

J. Alcoholic Beverages – The County will not pay for or reimburse expenses relative to the purchase of alcoholic beverages under any circumstances. Covered Persons shall not provide alcoholic beverages at County sponsored meals for boards, committees, commissions, or other functions. Any Covered Person who incurs alcohol-related expenses shall be solely responsible for those expenses.

VI. Payment or Reimbursement for Day Travel

A. Transportation Expenses – The County will reimburse Covered Persons for use of their personal vehicle for non-Local Travel at the IRS Rate. The County will reimburse Covered Persons for use of their personal vehicle for Local Travel at the IRS Rate, provided that such Covered Persons do not receive a monthly travel allowance. The mileage reimbursed will be measured from the Covered Person's beginning location or the location where the Covered Person typically reports to work, whichever results in a lesser distance.

B. Meals – The County will pay for meals taken during Day Travel when (i) a Covered Person's travel reasonably occurs during regular meal hours, and (ii) such meal otherwise constitutes a Business Meal. In such instances, the Covered Person shall use a procurement card and shall submit to the Finance Division the actual meal receipt(s).

VII. Payment or Reimbursement for Travel Away From Home

A. Transportation Expenses – The County will reimburse Covered Persons for use of their personal vehicle for non-Local Travel at the IRS Rate. The County will reimburse Covered Persons for use of their personal vehicle for Local Travel at the IRS Rate, provided that such Covered Persons do not receive a monthly travel allowance. The mileage reimbursed will be measured from the Covered Person's beginning location or the location where the Covered Person typically reports to work, whichever results in a lesser distance.

The County will pay for or reimburse the cost of fare for bus, train, taxi, ride sharing services (e.g. Uber, Lyft), and air transportation. Covered Persons must obtain such tickets or fares at the most economical rate available, and they shall make reservations as far in advance as possible to obtain the lowest rates available. If a commercial airline is used, the County will only pay the cost of the airfare and one checked bag (if such a checked bag charge is applicable). Only standard coach/economy class airfares are authorized. Use of a procurement card for payment of such transportation expenses is preferred when this payment option is available.

B. Lodging – The County will pay the actual cost of lodging for a traditional commercial lodging establishment. Covered Persons shall utilize conference/seminar hotel packages when available. In the event a conference/seminar package is not available, the Covered Person shall obtain lodging at a reasonable price within a reasonable distance from the conference/seminar or place where the Covered Person is required to conduct Official County Business. The County will pay the actual cost of lodging for a rental by owner through an established commercial entity (e.g. Airbnb, VRBO) if the lodging price is reasonable and comparable to reasonable commercial lodging establishment prices in the area. Covered Persons shall request a government rate when making reservations if conference/seminar packages are not available. A Covered Person shall use a procurement card to make reservations at a commercial lodging establishment. A detailed original receipt is required indicating the dates of stay, the daily room rate, and all applicable taxes. Credit card receipts are not sufficient.

Job related telephone calls are reimbursable as long as they are shown on the hotel bill. Personal telephone calls will not be reimbursed nor paid for with a County procurement card. When more than one Covered Person occupies the same hotel room, the total lodging expense should be reported on only one of the Covered Person's Travel Reimbursement Forms (if such expenses are not paid by procurement card). When another person who is not a Covered Person occupies the same hotel room with a Covered Person during authorized travel, the Covered Person must pay the difference between the single and double room rates, if applicable.

C. Meals and Incidental Expenses (M&IE) for Travel Away From Home –

[Note: This paragraph only applies to Covered Persons associated with the Union County Sheriff's Office. Other than as set forth in this paragraph, Sections VII(C)-(D) of this Policy do not apply to Covered Persons associated with the Union County Sheriff's Office during Travel Away From Home. Such Covered Persons will not receive a daily M&IE allowance for meals and Incidental Travel Expenses for Travel Away From Home. Rather, such Covered Persons shall either a) use a procurement card for meal costs incurred during Travel Away From Home, or b) use their own money and submit a Travel Reimbursement

Request for the reimbursement of actual meal costs. Such Covered Persons shall submit itemized meal receipts along with an agenda or statement of a purpose of a meal to substantiate meal expenses. Such reimbursement or payment for a meal shall not exceed the deduction amount for a particular meal based upon the GSA's current Maximum Federal Per Diem Rates for meals in a person's area of travel (which may be determined based upon the instructions described in Step 1 of this Section below). For example, based upon the sample chart shown in this Section below, if such a Covered Person's area of travel allows a daily M&IE allowance of \$56, the maximum the County shall pay or reimburse for meals is \$9 for breakfast, \$13 for lunch, and \$29 for dinner. Additionally, if such a Covered Person incurs any Incidental Travel Expenses during Travel Away From Home, they may submit a Travel Reimbursement Request for the actual amount of Incidental Travel Expenses incurred each day, up to the daily amount set forth for such Incidental Travel Expenses in the GSA's current Maximum Federal Per Diem Rates guide for the Covered Person's area of travel (for example, the current amount is \$5, as set forth in the sample chart shown in this Section below).]

Effective with the implementation of this Policy, Covered Persons who undertake Travel Away From Home will no longer be allowed to purchase meals or incur Incidental Travel Expenses using a procurement card, nor will they be reimbursed based upon the receipts for such expenses. Rather, Covered Persons will receive a daily M&IE allowance for meals and Incidental Travel Expenses for each day of travel as provided for in this Section. The daily M&IE allowance shall be requested on the Covered Person's Travel Reimbursement Form and submitted in accordance with Section VIII of this Policy.

A daily M&IE allowance will be provided using the most current version of the *Maximum Federal Per Diem Rates* for meals and incidental expenses as published by the U.S. General Services Administration ("GSA"). These rates are currently available at the GSA's website:
<http://www.gsa.gov/portal/content/101518>.

A Covered Person shall take the following steps to calculate the amount of the M&IE allowance for each day of travel (please also refer to subsection D of this Section for a sample calculation). This calculation must be done separately for each day of travel.

Step 1

Determine which column of the daily M&IE allowance chart (shown below as an example only, subject to change) corresponds with the M&IE allowance amount (shown as the M&IE total) applicable to the Covered Person's area of travel. The Covered Person's area of travel is based upon the work/conference/seminar location, not the accommodation location.

The column which corresponds with the Covered Person's area of travel is determined by the federal government based upon average costs in that area. By way of example only, if a Covered Person's area of travel is Raleigh, the current applicable M&IE column is the \$66 column; whereas if a Covered Person's area of travel is Asheville, the current applicable M&IE column is the \$51 column. The applicable M&IE allowance column amounts which correspond with areas of travel are currently available on the GSA's website at: <http://www.gsa.gov/portal/category/100120>.

Once the appropriate column is determined, the Covered Person should only utilize that column in their calculations of each day's M&IE allowance amount for that particular area of travel.

Step 2

Determine whether the M&IE allowance amount for that day is based upon the full M&IE allowance amount in the top row of the column, or if the M&IE allowance amount for that day is based upon the partial M&IE allowance amount shown in the bottom row of the column.

On the first day of travel, the last day of travel, or partial travel days (those Travel Away From Home trips lasting longer than 12 hours, but less than 24 hours), the Covered Person should use the partial M&IE allowance amount shown in the bottom row of the column in calculating the M&IE allowance amount for that day.

Otherwise, on full days of travel, the Covered Person should use the full M&IE allowance amount shown in the top row of the column in calculating the M&IE allowance amount for that day.

Step 3

Determine if any deductions should be made from the M&IE allowance amount determined in Step 2.

If there are no meals furnished to the Covered Person at the conference/course/meeting on that day (e.g. meals included as part of the registration fees already paid by the County or vendor/association sponsored meals), then there are no required deductions. The Covered Person will receive the M&IE allowance amount determined in Step 2.

However, if there are meals furnished to the Covered Person at the conference/course/meeting on that day (as described in the paragraph above), a Covered Person shall deduct the appropriate amount from the amount determined in Step 2 based upon the type of meal(s) provided (This applies for all Travel Away From Home within the Continental United States). This deduction must be made for each such meal. The amount

remaining after such meal deductions from the Step 2 amount is the M&IE allowance applicable for that day. However, the total amount of deductions made shall never cause a Covered Person to receive less than the amount allowed for incidentals in the chart below.

M&IE Total	\$46	\$51	\$56	\$61	\$66	\$71
Continental Breakfast/ Breakfast	\$7	\$8	\$9	\$10	\$11	\$12
Lunch	\$11	\$12	\$13	\$15	\$16	\$18
Dinner	\$23	\$26	\$29	\$31	\$34	\$36
Incidentals	\$5	\$5	\$5	\$5	\$5	\$5
First & Last Day of Travel	\$34.50	\$38.25	\$42	\$45.75	\$49.50	\$53.25

D. Sample M&IE Allowance Calculation

Use of the GSA formula for calculation of the M&IE allowance is best illustrated by example. Note that this example does not consider any transportation or lodging expenses.

A Covered Person leaves Union County on Monday morning for a conference in Asheville. The conference takes place on Monday afternoon, all day Tuesday and Wednesday, and Thursday morning. The Covered Person returns to Union County on Thursday afternoon. On Tuesday the conference (which was paid for by the County) provides lunch and dinner. On Wednesday, the conference provides lunch only. On Thursday, the conference provides breakfast only. Because provided as part of the conference, these meals have in effect already been paid for by the County.

The applicable M&IE allowance total for the travel area (Asheville) is the \$51 column. The M&IE allowance for each day will be calculated as follows based upon the applicable \$51 M&IE allowance column:

Monday- \$38.25 = [first day of travel allowance amount (\$38.25) with no provided meal deductions]

Tuesday- \$13 = [full day M&IE allowance amount (\$51) with a \$12 deduction for the provided lunch and a \$26 deduction for the provided dinner]

Wednesday- \$39 = [full day M&IE allowance amount (\$51) with a \$12 deduction for the provided lunch]

Thursday- \$30.25 = [last day of travel allowance amount (\$38.25) with an \$8 deduction for the provided breakfast).

VIII. Travel Reimbursement Procedures

A. Submitting a Travel Reimbursement Request – A Covered Person must complete a Travel Reimbursement Form and attach original itemized receipts (excluding meals and incidental expenses if requesting the M&IE allowance) for expenses to be reimbursed. All appropriate areas of the reimbursement form must be completed. The form includes the date of departure and arrival at the official workplace and/or any other place travel begins or ends. Departure and arrival times must be included if a M&IE allowance is requested. If any portion is left blank, the Travel Reimbursement Form will be returned to the Covered Person submitting the form.

The Covered Person must also submit a copy of the conference program, agenda and/or a statement of purpose for travel indicating the days and times of the conference/seminar/course/purpose of business, along with the Travel Reimbursement Form. If the travel period is greater than the length of the conference/seminar/course/purpose of business, the Covered Person must submit documentation indicating that there is a savings to the County by staying additional days and/or nights. Documentation includes, by way of illustration only, quotes from a ticket agent on such items as airfare, quotes on accommodation rates, etc....

B. Approval and Processing of Reimbursement Requests – The Covered Person must submit the Travel Reimbursement Form and all supporting documentation to their Executive Director, or the County Manager, as applicable, for approval within thirty (30) days of completion of the travel. After signed approval, the Travel Reimbursement Form and all accompanying documentation is forwarded to the County's Finance Division. A Travel Reimbursement Form submitted by a county commissioner is reviewed by the County Manager for the sole purpose of determining compliance with this Policy before being forwarded to the County's Finance Division.

The Finance Division will audit the Travel Reimbursement Form. This includes validating the required signed authorized approval, verifying mathematical calculations, verifying travel receipts submitted, and confirming that M&IE allowances requested are in compliance with this Policy. If an error is discovered

in the Travel Reimbursement Form or accompanying documentation, the reimbursement amount will be adjusted accordingly, and the Finance Division will notify the submitting Covered Person and the approving Executive Director (or County Manager) prior to payment.

IX. Penalties Associated with Violation of this Policy or Abuse of Travel Reimbursement

A. Union County Personnel Resolution – An intentional violation of this Policy constitutes unacceptable personal conduct under the Union County Personnel Resolution. Such an intentional violation of this Policy by a County employee may result in disciplinary action up to and including dismissal from County employment.

Employees who abuse travel privileges shall be subject to disciplinary action, up to and including dismissal from County employment, as deemed appropriate by the appropriate Executive Director, or County Manager, as applicable. Abuse of travel privileges includes, but is not limited to, the following:

- Falsification of travel documentation or requests for reimbursement.
- Submission of requests for travel expenses not determined to be related to the purpose of travel.
- Use of County vehicles for transportation not related to the purpose of travel.

B. State Statute Penalties – A Covered Person submitting or approving falsified reimbursement forms is subject to disciplinary action and/or criminal prosecution. It is provided in G.S. § 159-181(a) that any governing board member, officer, or employee of a local government submitting a written claim or approving a claim for funds, knowing that any portion of such claim is false, is guilty of a Class 3 misdemeanor.

Any employee who receives reimbursement or has expenses paid by any other source including vendors, federal, state, or local grants, or any private contributor may not claim those same expenses for reimbursement from the County. A claim submitted for such expenses is in violation of G.S. § 159-181(a) as noted above.

X. Variances

It is understood that this Policy may not anticipate every conceivable circumstance pursuant to which payment or reimbursement of travel expenses by the County may be reasonable. Therefore, approval of a variance may be granted by an Executive Director or by the County Manager, as applicable, if it is concluded that strict enforcement of this Policy would result in severe practical difficulties or unnecessary hardships for the

Covered Person and that by granting the variance the spirit of the Policy will be observed and substantial justice done.

XI. Effective Date

This Policy shall become effective for travel beginning on or after February 18, 2014, and it shall supersede the Union County Travel Policy in effect for travel occurring prior to such time.

Adopted by the Union County Board of Commissioners this the 17th day of February, 2014, and amended April 7, 2014, and October 1, 2018.