

GRATIOT COUNTY BOARD OF COMMISSIONERS

**RESOLUTION TO APPROVE
BUSINESS TRAVEL AND REIMBURSEMENT POLICY**

**RESOLUTION NUMBER 26-387
ADOPTED MARCH 17, 2026**

WHEREAS Michigan statute reserves authority to establish rules and regulations in reference to the management of the interest and business concerns of the county to the Board of Commissioners (MCL 46.11(m)); and

WHEREAS a business travel and reimbursement policy will ensure that employees are fairly compensated for their work-related travel expenses; and

WHEREAS the proposed policy will help maintain transparency, compliance with federal and state laws, and timely reimbursements while protecting both employees and the organization from misunderstandings and misuse of funds; and

WHEREAS the proposed policy promotes fairness, enables necessary business travel, and relieves employees of personal costs associated with business travel.

THEREFORE, BE IT RESOLVED that the Gratiot County Board of Commissioners hereby adopts the attached Business Travel and Reimbursement Policy.

BE IT FURTHER RESOLVED that this policy supersedes all previous Business Travel and Reimbursement policies and/or past practices which are hereby rescinded.

BE IT FURTHER RESOLVED that this policy shall have immediate effect.

The resolution set forth was offered by Commissioner _____ and supported by Commissioner _____.

A vote was thereupon taken on the foregoing resolution and the voter for such resolution was as follows:

AYES: _____

NAYS: _____

A majority of the members-elect having approved such resolution deems the resolution APPROVED.

STATE OF MICHIGAN)
)ss
COUNTY OF GRATIOT)

I certify that the foregoing is a true and accurate copy of the resolution adopted by the Gratiot County Board of Commissioners, that such resolution was duly adopted at a regular meeting held on the 17th day of March 2026, and that notice of such meeting was given as required by law.

Angie Thompson, Gratiot County Clerk

Approved:
Resolution No.

1. **PURPOSE:** The purpose of this policy is to establish guidelines to reimburse Gratiot County officials and employees for travel expenses incurred as a result of their official duties at rates established by the Board of Commissioners and in accordance with the specific provisions enumerated herein.
2. **AUTHORITY:** Authority to establish rules and regulations in reference to the management of the interest and business concerns of the county is vested with the Gratiot County Board of Commissioners (MCL 46.11(m)).
3. **APPLICATION:** This policy shall apply to all County officials and employees who by the nature of their assigned responsibilities, or because of special circumstances, are required to travel and/or perform functions at a location other than their normal work location.
4. **RESPONSIBILITY:** The County Administrator, elected officials, and department heads shall be responsible for the implementation and administration of this policy.
5. **DEFINITIONS:**
 - 5.1 ***“Normal work location”*** means the fixed, established terminal, branch, or office where a driver reports for duty, begins, and ends their workday.
 - 5.2 ***“Residence”*** means the employee’s address of record on file with Gratiot County
6. **POLICY:**
 - 6.1 Personal Vehicle Use
 - 6.1.1 Persons who use a privately-owned vehicle for County business may be reimbursed at the rate as set in the most current Internal Revenue Service (IRS) [Standard Mileage Rate](https://www.irs.gov/tax-professionals/standard-mileage-rates) (<https://www.irs.gov/tax-professionals/standard-mileage-rates>).
 - 6.1.2 Only allowable auto expenses as determined by IRS guidelines will be reimbursed. Adequate documentation is required. The charge should be supported by a listing of the vicinity itinerary in sufficient detail to justify the mileage claimed.
 - 6.1.3 Charges for gasoline, lubrication, repairs, antifreeze, towage, and other similar expenditures will not be allowed as reimbursable items when privately owned cars are used.
 - 6.1.4 Mileage must be computed based on the shortest available route between the point of departure and the destination.

6.1.5 All mileage shall be computed from the normal work location to the destination point and return except as follows:

- a. Mileage will be computed from residence to destination if actual departure is from the residence and if the distance is less than the distance from work location to destination.
- b. If the distance is greater from the residence, the employee may still leave from that location, but mileage will be calculated from the work location to destination.
- c. Under no circumstances is mileage allowed between residence and normal work location.

6.1.6 Under no condition will parking or traffic violation tickets be reimbursed. They are the full responsibility of the employee operating the vehicle.

6.2 Meal Allowance.

6.2.1 The cost of meals while traveling is an allowable expense. If a meal is provided as part of a conference, no additional amount will be allowed. Meals will be reimbursed at the U.S. General Services Administration Meals and Incidental Expense (M&IE) rate posted on the [GSA Web page \(https://www.gsa.gov/travel/plan-book/per-diem-rates\)](https://www.gsa.gov/travel/plan-book/per-diem-rates). Incidental Expenses are included in the M&IE rate and will not be reimbursed separately. Meal receipts are not required when using the M&IE rate.

6.2.2 No reimbursement for alcoholic beverages will be allowed.

6.2.3 Maximum daily per diem allowance will be prorated as shown on the table below:

<u>Departure Time</u>	<u>Return Time</u>	<u>Meal Allowance</u>
Before 8:00 a.m.	After 6:00 p.m.	All Meals
After 8:00 a.m.	After 6:00 p.m.	Lunch, Dinner
Before 8:00 a.m.	Before 6:00 p.m.	Breakfast, Lunch
After 12:00 noon	After 6:00 p.m.	Dinner
After 8:00 a.m.	Before 6:00 p.m.	Lunch
Before 8:00 a.m.	Before 12:00 noon	Breakfast

6.2.4 Reimbursement is not allowed for the cost of any additional activities provided outside of official business (i.e., conference).

6.3 Expense Voucher

6.3.1 All travel expense claims shall be prepared and submitted on a Travel Expense Voucher and must be itemized and stated in accordance with this policy. The form must be signed by the traveler.

6.3.2 Supporting receipts must be attached for all items of expense, unless otherwise exempt under this policy.

- 6.3.3 All items on the travel voucher should appear in chronological order and all expenses for the period must be included.
 - 6.3.4 The certification on each voucher shall be attested to by the manual signature of the employee. No designated representative may approve his/her own vouchers.
- 6.4 Overnight Travel.
- 6.4.1 County representatives traveling on official business are expected to exercise the same care incurring expenses that a prudent person would exercise if traveling on personal business. Compliance with this policy is the responsibility of the designated elected official or department head. The County may refuse to pay any travel vouchers that appear to violate the intent of this policy.
 - 6.4.2 All overnight travel must be authorized and approved by an elected official, department head, or their designated representative.
 - 6.4.3 Overnight lodging is allowed for officials and employees required to spend the night outside of Gratiot County on official County business subject to the following limitations:
 - a. If the destination is more than 100 miles from the normal work location of the traveler, and if the individual must be at the destination at or before 9:00 a.m., travel may commence on the preceding day. See Appendix A for approximate travel radius.
 - b. If official business terminates after 5:00 p.m. and the location is more than 100 miles from the normal work location, the traveler may remain overnight and commence return travel the next morning. See Appendix A for approximate travel radius.
 - c. If the temporary location is more than 40 miles from the normal work location and the duration of the trip is more than one day, the nights between such workdays may be spent in the immediate vicinity of the temporary location and reimbursement claimed for the cost of lodging. See Appendix A for approximate travel radius.
- 6.5 General Guidelines for Business Travel
- 6.5.1 It is expected that expenses incidental to official County travel will be held to the minimum amount required for essential and efficient conduct of County business. The elected official, department head, or authorized representative shall certify all items of expense as being necessary and correct through approval of the Travel Expense Voucher.
 - 6.5.2 Expenditures on hospitality costs and/or alcoholic beverages will not be reimbursed under any circumstances.
 - 6.5.3 When travel expense vouchers are supported by receipts that show signs of erasures or alterations, the voucher will be returned to the employing department for a statement of facts explaining the reason for the alteration before the travel voucher will be approved for payment.

- 6.5.4 No employee shall travel as the guest of any current or potential private (non-grantor) vendor who could reasonably be expected to offer service to the County in the future unless authorized by the Board of Commissioners.
 - 6.5.5 Employees may take annual leave during a tour of travel with approval of the elected official or department head, provided that in no case shall travel expenses be allowed while in leave status. Whenever an employee in travel status becomes incapacitated due to illness or injury that is allowable as sick leave, he/she may continue in travel status for a period not to exceed seven calendar days at rates not to exceed M&IE allowance and lodging charges as provided in these regulations.
 - 6.5.6 Enrollment or registration fees for approved conferences and meetings of associations or organizations are allowable for employees attending as official representatives of Gratiot County. Advance registration is preferred. Receipts must accompany requests for reimbursement.
- 6.6 Use of County-owned Vehicles
- 6.6.1 All vehicles acquired by Gratiot County are for the use and purpose of County business only, and all officials and employees of the County operating vehicles are subject to and required to adhere to the terms of this policy.
 - 6.6.2 Except as otherwise specifically provided in this policy, no official and no employee may use a County-owned vehicle for personal use. County-owned vehicles shall be used exclusively for County business.
 - 6.6.3 County employees may use County-owned vehicles for commuting to and from employment only if specifically required to do so for the purposes of on-call duty, or if specifically authorized by the employee's elected official or department head, as being necessary and in the best interest of the County. Except as permitted herein, there shall be no commuting with County-owned vehicles and there shall be no other personal use of County-owned vehicles by County employees.
 - 6.6.4 Personal use of County-owned vehicles by an employee may be subject to taxation to that employee by the Internal Revenue Service. Employees who use a County-owned vehicle for personal use will be subject to disciplinary action up to and including termination.
- 6.7 Other Reimbursements
- 6.7.1 Miscellaneous Expenditures: County funds may be expended on supplies to the extent that such supplies are consumed by the general public or used in the conduct of normal business. Whenever possible, supplies should be billed to Gratiot County by the vendor. If direct billing is not possible, an employee may be reimbursed for such expenses.
 - 6.7.2 Charges not Reimbursable: In general, the County is not liable for any loss or damage to an employee's property.

- 6.7.3 Sales Tax: As a governmental entity, Gratiot County is not subject to state sales tax. Sales tax should not be paid on any item purchased for the exclusive use of Gratiot County. Gratiot County's tax-exempt number is 38-6008453. An exemption certificate is available from the County Treasurer, if required.
 - 6.7.4 Registration Fees: Enrollment or registration fees for approved conferences and meetings of associations or organizations are allowable for employees attending as official representatives of Gratiot County. Receipts are required for reimbursement.
 - 6.7.5 Guests: The cost of guest meals is allowable when incurred by elected officials or department heads only if it can be shown that such cost was incidental and necessary for the conduct of official County business. In no case will the amount allowed be more than the maximum established in this policy. Full explanation must be given on the voucher, including the name of the guest. Gratuities are limited to 15%.
 - 6.7.6 Food and Beverages for Meetings: Food and beverages purchased for staff meetings and staff lunches are not allowable expenses. Only meetings which include community members, vendors or other outside parties will be allowed to serve food and beverages at the County's expense. The Business Meal Expense Form or Meeting Supplies Expense Form must accompany any request for reimbursement.
 - 6.7.7 Rental of Rooms: Expenses for rental of special rooms for meetings will be approved only when County-owned facilities are not available. Approval from the County Administrator is required. Receipts are required for reimbursement.
 - 6.7.8 Dues and Subscriptions: Professional dues and subscriptions related to an employee's essential job duty are allowable expenses.
 - 6.7.9 Documentation and Processing: All requests for reimbursement must include adequate documentation in the discretion of the County Administrator.
7. **ADMINISTRATIVE PROCEDURES**: The County Administrator shall be responsible for the development, revision, and implementation of any associated administrative procedures not already stated in this policy. The County Administrator is authorized to reject any expenditure deemed inconsistent with provisions of this policy. An employee who disagrees with the Administrator's determination may appeal the decision to the Board of Commissioners.
8. **ADMINISTRATOR AND LEGAL COUNSEL REVIEW**: The County Administrator shall approve all new and amended policies as to substance. County Counsel shall approve all new and amended policies as to legal content. These approvals shall accompany draft policies and amended policies submitted to the Board of Commissioners for consideration.

Appendix A Approximate Travel Radius from Ithaca, Michigan



Actual miles may vary depending on route selection. Mileage must be computed based on the shortest available route between the point of departure and the destination. See Section 6.15 for computation rules.

