# BYLAWS OF THE BOARD

**BBBC**

## BOARD OPERATIONS
## BOARD MEMBER EXPENSES AND DEVELOPMENT OPPORTUNITIES

**July 15, 2024**

The District may pay (through reimbursement or otherwise) the actual and necessary expenses incurred by its Board members in the discharge of their official duties or in the performance of functions authorized by the Board.

Board members are encouraged to attend educational, leadership, and developmental classes, workshops, conferences, and seminars that may assist them in the performance of their duties. Members may be reimbursed for their actual and necessary expenses, which include registration fees, costs of travel, lodging, and meals (not including alcoholic beverages).

The approval of Board expenses and reimbursements shall be conducted according to the following stipulations:

- Direct District expenditures must be approved by the Board at a voting Board meeting prior to the expenses being incurred.
- Individual Board member reimbursements must be approved at a voting Board meeting prior to payment of the reimbursement to the Board member.
- In order to facilitate the aforementioned approvals, the Board will bring forth an annual request for approval at the start of each school year with the intent of preapproving anticipated professional development expenditures.
- Any Board expenditures associated with out-of-state events, travel, etc., or any Board expense that totals $750 or above must be brought to a voting Board meeting, separate from the annual preapproval request, for approval prior to the expense being incurred.

Members shall be subject to the same per diem and mileage rates as employees of the District. The District's standard expense reporting procedure will be followed.

LEGAL REF: MCL 380.1254

# BOARD POLICY

**DJD**

**FISCAL MANAGEMENT**
**EXPENSE REIMBURSEMENT**

**JUNE 23, 2025**

The Board of Education authorizes reimbursement of authorized, reasonable and necessary expenses incurred by employees while performing official duties on behalf of the School District.

Employees who are required by the School District to use their personal for approved, work-related travel shall be reimbursed by the district for mileage, in accordance with IRS guidelines.

CROSS REF.: Board Policy GBRF - Expenses

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## Employee Reimbursements

The district strongly recommends that purchases be made through a Purchase Order or District issued purchasing card. When that is not practical or reasonable and an employee incurs work-related expenses to be reimbursed by the District, the following requirements apply:

a. A check request must be prepared.

b. **Original itemized receipts** should be attached to the check request for all expenses (excluding mileage). The items that you purchased on behalf of the District belong to the District, as well as the receipt. This policy prevents the possibility of reimbursing for the same item more than once. If you are making personal purchases at the same time you are making purchases for the District, you should try and obtain separate receipts. Otherwise, keep a copy of the original receipt for your file. The original must be submitted with your request to the District. If the original receipt is ever needed in the future for returns, or warranty, contact the business office to obtain the receipt.

c. If a receipt doesn't indicate that payment was made, then a copy of the cashed check or a credit card activity statement will need to be attached to the check request.

d. The check request should be signed by both the employee and the employee's direct supervisor (or other administrator knowledgeable of the employee's work activities).

e. An employee will not be reimbursed for any expense that is disallowed by Federal cost principles in accordance with OMB Circular A-87.

f. Approved check requests should be submitted to the Accounts Payable bookkeepers who will verify that expenses are appropriate and supporting documentation is attached.

g. Employee reimbursements are then paid to an employee through their pay check.

h. An employee making a disbursement using personal funds on behalf of the District may be subject to State sales tax, while payments made by the District directly are exempt from such tax due to its status as a local unit of government. As such, an employee will only incur a work-related expense with personal funds to the extent that it is not practical or reasonable for the purchase to be made directly by the District. The district encourages building to make purchases through a Purchase Order whenever possible.

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## Conference and Workshop Reimbursements

Below are a few guidelines to make note of when attending conferences and workshops that may be reimbursed by the district.

- A person on official school business will be expected to exercise the same care incurring expenses that a prudent person would exercise in traveling on personal business. Excessive costs will not be considered prudent, nor will they be reimbursed.
- Conference Attendance forms should be completed prior to attending the conference and a conference flyer/brochure should be attached to the form.
- Itemized receipts are required. **Receipts with no breakdown of what was purchased will not be reimbursed.**
- Each employee must make their own purchases for reimbursement. For example, if two people go to lunch together, separate checks are required and each employee must pay for their own check.
- Three meals per day are reimbursable if meals are not provided by conference.
- Meal reimbursement rates including tip are as follows: $15 for breakfast; $20 for lunch; and $30 for dinner.
- It is expected that meals consumed before departing metro-Detroit and once you have arrived back in metro-Detroit will be your responsibility.
- Mileage to and from the conference is reimbursable and should be included on your conference form not on the standard Mileage Win program. If departing from home to the conference on a normal work day, your normal daily miles driven to work should be subtracted from your conference mileage request.
- Parking fees, if incurred, are reimbursable
- Employees will be reimbursed for necessary taxicab fares. Where possible, taxicab rides should be shared when more than one individual from the district attends the same conference.
- Gratuities will be reimbursed up to a total of $5 a day for services provided by baggage handlers, taxi cab drivers, maids, etc. To receive reimbursement, a list of gratuities paid needs to be attached to your Conference Attendance form.
- Hotels costs for one day conferences are typically not reimbursed unless the conference is located more than 70 miles from your home. Hotel costs for conference spanning two or more days that are located more than 70 miles from your home are reimbursable.
- Alcohol and snacks are not reimbursable
- Room service fees are not reimbursable

Purchases that are made that don't adhere to district guidelines will not be reimbursed. The Business Office can be reached at 734-744-2500 ext 42114 or ext 42116 Monday through Friday from 7:30-4:30 if you have any questions.