

Approved: February 17, 2026

Resolution No. 26-367

1. **PURPOSE:** This policy sets forth procedures for acceptance of grants and gifts. For purposes of this policy, grants and gifts shall include any form of donation, contribution, bequest, or endowment made to the County regardless of value.
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 applies to all County elected officials, department heads, and employees.
4. **RESPONSIBILITY:** The County Administrator shall be responsible for the implementation and administration of this policy.
5. **DEFINITIONS:**
 - 5.1 ***“Gift”*** means something of value voluntarily transferred by a person or entity to the County without compensation.
 - 5.2 ***“Grants”*** are monetary awards from an outside source designated for a particular program or project for a specified time. The grant funds may include an in-kind match. Grants are generally received from federal, state, local or private sources.
6. **POLICY:**
 - 6.1 **Applications.** All grant applications, or any request for grant funds, shall be approved by the Administrator prior to remittance to the grantor agency or entity. Grant applications, or any request for grant funds, that include the hiring of new personnel and/or have a monetary value greater than \$10,000 will be presented to the Board of Commissioners for approval prior to submission.
 - 6.2 **Long-Range Forecasting.** In consideration of a gift or grant, the Administrator and/or Board will make the following determinations:
 - 6.2.1 Whether the gift or grant is appropriate to the mission and needs of the County and a particular function of the County.

- 6.2.2 Whether the gift or grant is unrestricted, or if restricted, given in reasonably broad and flexible terms to maximize usefulness.
 - 6.2.3 Whether the gift or grant is irrevocable.
 - 6.2.4 Whether the gift or grant imposes an additional financial burden on the County and, if so, identification of a source of additional funding.
 - 6.2.5 Whether the long-term financial impact of the gift or grant have been accounted for, particularly where there could be significant future or ongoing operations and maintenance or capital costs associated with the gift or grant.
 - 6.2.6 Whether the terms of the gift or grant permit the County to apply the gift or grant to related purposes in the event the designated purpose is fully funded or is no longer practical, necessary, or able to be performed.
 - 6.2.7 Whether there may be non-financial impacts of the gift or grant, such as, but not limited to, land-use related, environmental, or traffic-related.
 - 6.2.8 In the event of reason to believe a gift could cause or result in an appearance of impropriety, said gift shall be respectfully declined.
- 6.3 Approval. Upon grantor approval of the County application, all grant agreements/contracts shall be presented to the Board of Commissioners for final grant and budget approval prior to acceptance by the County. The grant agreements/contracts submitted to the Board of Commissioners for final approval must present a detailed budget of expenditures for the grant.
- 6.4 Budget Adjustments. Any grant agreement that requires adjustments to any component/category of more than 10% of the original budget expenditure item shall require Board of Commissioner approval.
- 6.5 Authorized Signatures. The Chairperson of the Board of Commissioners and/or the Administrator are the only authorized signatories of the County for grant approval or acceptance purposes.
- 6.6 Grant Administration. All grants awarded to the County will be administrated by a responsible person(s) in the recipient department. Financial administration of gifts and grants shall conform to all applicable policies and procedures of Gratiot County, including internal controls.
- 6.6.1 All funds received shall be deposited with the County Treasurer.
 - 6.6.2 Officials and department heads shall provide documentation in an approved format to the Administrator of the purpose, terms, reporting requirements, and executed approvals of every gift or grant within 30 days of acceptance.
 - 6.6.3 Interest, if any, generated by a gift or grant shall accrue to the County's general fund unless expressly provided otherwise by the terms of the gift or grant.

- 6.6.4 The Finance Director shall maintain separate records of accounts showing receipts and disbursements of gifts and grants. Restricted gifts and grants shall be assigned to an account consistent with the donor's desired use. If such restriction(s) conflict with County policies, state law, or federal law, the Board shall ask that the restriction(s) be removed or respectfully decline and return the gift or grant.

7. ADMINISTRATIVE PROCEDURES

- 7.1 Upon request from an Elected Official or Department Head, the Administrator will review, approve or deny, or forward on to the appropriate Committee of the Board of Commissioners any grant application within a reasonable time. The recipient department may be asked to present the facts of the grant and to explain the benefits to the County at a Board meeting.
- 7.2 Upon receipt of a grant agreement/contract, the department shall place on the next available Board agenda for final authorization along with the detailed budget of expenditures for the grant. Upon approval by the Board of Commissioners, the Administrator will maintain a copy of the approved grant documents and budget and will notify the County Treasurer for accounting purposes.
- 7.3 The Chief Accounting Officer will contact the designated person in the recipient Department and set up the appropriate accounting structure as determined by the grant documents and required internal controls and record keeping.

- 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.