



LINCOLN COUNTY MONTANA

319140 BOOK: PF PERM/FILES PAGE: 15518 Pages: 2

STATE OF MONTANA LINCOLN COUNTY

RECORDED: 01/07/2026 12:25 KOI: RESOLUTION

CORRINA BROWN CLERK AND RECORDER

Fee: \$0.00 BY: Deleisha Sterkson, Deputy

FOR: LINCOLN COUNTY BOARD OF COMMISSIONERS 512 CALIFORNIA AVE.

RESOLUTION 2026-03

A Resolution Establishing 2026 Holidays, Mileage and Meal Rates

THE BOARD OF COUNTY COMMISSIONERS FOR LINCOLN COUNTY, MONTANA FINDS:

WHEREAS, MCA 7-4-102 requires county officers to keep their offices open during established office hours, except on legal holidays; and

WHEREAS, MCA 7-4-2211 provides that certain days, including the day after Thanksgiving and Christmas Eve, are not legal holidays, and county offices must remain open on such days; and

WHEREAS, MCA 1-1-216 defines legal holidays in Montana and establishes which days are recognized as holidays by law, providing guidance for county holiday observances; and

WHEREAS, the Board of County Commissioners desires to establish a schedule of holidays for county employees, as well as mileage and meal reimbursement rates for 2026, in accordance with MCA 2-18-501 through 2-18-503.

NOW, THEREFORE, BE IT RESOLVED:

1. Holidays for 2026

The following holidays are approved for Lincoln County employees:

New Year's Day: January 1, 2026

Martin Luther King Jr. Day: January 19, 2026

President's Day: February 16, 2026

Memorial Day: May 25, 2026

Independence Day: July 3, 2026

Labor Day: September 7, 2026

Columbus Day: October 12, 2026

Election Day: November 3, 2026

Veterans Day: November 11, 2026

Thanksgiving Day: November 26, 2026

Christmas Day: December 25, 2026

2. Mileage Reimbursement

- A. The mileage reimbursement rate for county travel is set at **\$0.725 per mile** as of January 1, 2026, consistent with the IRS standard mileage rate.



LINCOLN COUNTY MONTANA

- B. Employees who choose to use their personal vehicle instead of a county vehicle shall be reimbursed at **48.15% of the IRS rate** (currently \$0.35 per mile).
- C. If county vehicles are unavailable at the employee's work location for required travel, reimbursement for personal vehicle use shall be at the full IRS rate (\$0.725 per mile).

3. **Meal Reimbursement Rates**

- A. **In-State Meals:** Morning \$11.20, Midday \$13.30, Evening \$20.60
- B. **Out-of-State Meals:** Morning \$16.00, Midday \$19.00, Evening \$28.00

THE BOARD FURTHER RESOLVES:

1. If a provision of this resolution conflicts with a provision of a previously adopted resolution, this resolution will prevail.
2. This resolution and its various sections, clauses and paragraphs are severable. If any part, sentence, clause, or phrase is adjudged to be unconstitutional or invalid, the remainder of the resolution will not be affected.
3. This resolution will be effective immediately upon adoption, in accordance with § 7-5-123, MCA.
4. This Board directs that this resolution be entered into the minutes and signed by the Chair of the Board in accordance with § 7-5-121, MCA.

END OF RESOLUTION

Approved as to Form:

A handwritten signature of Marcia Boris in blue ink.

Marcia Boris, County Attorney

Date presented to the Board January 7, 2026 Approved Disapproved [] Amended []

Adopted this 7th day of January, 2026.

LINCOLN COUNTY BOARD OF COMMISSIONERS

A handwritten signature of Brent Teske in blue ink.

Brent Teske

, Chair

ATTEST:

A handwritten signature of Corrina Brown in blue ink.

Corrina Brown, Clerk of the Board