

**MONTMORENCY COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING HELD January 9, 2019**

PRESENT: Daryl Peterson, Albert LaFleche, Dave Wagner, Gary Girardin

ABSENT/EXCUSED: Don Edwards

ALSO PRESENT: Linda Uchwal, Jack Oeder, Yvonne Swager, Jean Klein, Kevin Keller, Craig Smith, Crystal Nelsen, Brian Crane

PLEDGE

AGENDA ADDITIONS/DELETIONS:

Additions: Move Mr. Craig Smith's Resolution regarding mandatory Drug Testing under Public Comment.

Deletions: Resignation of Jodi Gordon.

Motion Peterson, 2nd LaFleche, approving the Agenda with changes and deletion. Yes: 4, Nays: 0, Motion carried.

MINUTES:

Motion Peterson, 2nd LaFleche, approving minutes of Closed Session held 12/26/18. Yes: 4, Nays 0, Motion carried.

Motion LaFleche, 2nd Girardin, approving minutes from 12/26/2018. Yes: 4, Nays: 0, Motion carried.

Motion Peterson, 2nd LaFleche, approving minutes from Organizational Meeting held 1/2/19. Yes: 4, Nays: 0, Motion carried.

CLAIMS & ACCOUNTS:

Motion LaFleche, 2nd Girardin, approving payment of claims & accounts with additional bills. Yes: 4, (Roll Call: Wagner, Peterson, LaFleche, Girardin), Nays: 0, Motion carried.

PUBLIC COMMENT:

Mr. Craig Smith addressed the Board with a proposed Resolution regarding mandatory drug testing for all County Employees including the Board of Commissioners. Chairman Wagner thanks Mr. Smith for his presentation and indicates that the Resolution will be reviewed by the Personnel Committee.

TREASURER REPORT:

Jean Klein, Treasurer present. Topics Included: Meeting with the new Auditors, I.T. Right will have to be contacted to assist with the audit process, audit is scheduled for 4/23-4/25 and resume 5/1-5/2, discussed Law Suit that has been filed regarding Tax Sale Properties.

RESOLUTION 19-02

DEPOSITORY AND INVESTMENT RESOLUTION FOR MONTMORENCY COUNTY. LAFLECHE/GIRARDIN, YES: 3, (ROLL CALL: LAFLECHE, GIRARDIN, WAGNER), NAYS: 1, (PETERSON). RESOLUTION PASSED.

RESOLUTION 19-03

ADOPTING THE MERS DEFINED CONTRIBUTION PLAN. PETERSON/GIRARDIN, YES: 4, (ROLL CALL: LAFLECHE, GIRARDIN, WAGNER, PETERSON), NAYS: 0, RESOLUTION PASSED.

RESOLUTION 19-04

ADOPTING THE MERS UNIFORM 457 SUPPLEMENTAL RETIREMENT PROGRAM. PETERSON/GIRARDIN, YES: 4, (ROLL CALL: GIRARDIN, WAGNER, PETERSON, LAFLECHE), NAYS: 0, RESOLUTION PASSED.

Motion LaFleche, 2nd Girardin, authorizing Chairman Wagner to sign all three resolutions as presented. Yes: 4, (Roll Call: Wagner, Peterson, LaFleche, Girardin), Nays: 0, Motion carried.

SHERIFF REPORT:

Brian Crane Under Sheriff present. Total of 13 inmates. Busy as there have been multiple changes in personnel, new car should be ready early February, Brian requested check be issued and for purchase of the new vehicle, check will be held until the vehicle is ready to pick-up, Officer training has begun, Union Contract is heading to Mediation, Snowmobile Patrol of course has been slow, Crane request people to stay off the ice as it is not safe at this time.

OLD BUSINESS:

None

NEW BUSINESS:

MICROSOFT OFFICE SOFTWARE:

Paul Trinkka from I.T. Right addressed the Board on multiple options that are available for use of the Microsoft Software. The board decided to table the issue allowing time for some research as to what each office needs for their employees, also to see how many computers actually need the software for daily operations.

LIBRARY BOARD:

Motion LaFleche, 2nd Girardin, reappointing Robin Smiley to the Library Board for a term beginning 1/1/2019 through 12/31/2021. Yes: 4, Nays: 0, Motion carried.

COMMITTEE REPORTS:

LaFleche: Claims & Accounts, Finance

Peterson: Met with Auditors

Peterson addressed the Board regarding a phone call he received concerning price increases at the Landfill.

Girardin: None

Wagner: Auditors, Claims & Accounts, Finance

OTHER TOPICS DISCUSSED:

Treasurer informed the Board that according to Indigent Council William Pfeifer money is available for purchase of Poly Com.

MSUE:

MSU Budget is setup and ready to receive fund from the millage. Someone from MSUE will be attending the next meeting to address the Board.

Discussion on General Fund balances.

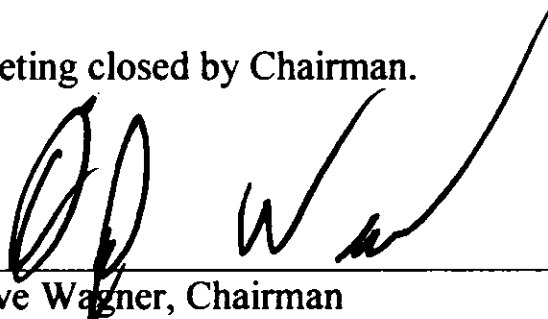
Discussed how the state distributes funds for operation of the Remonumentation.

PUBLIC COMMENT:

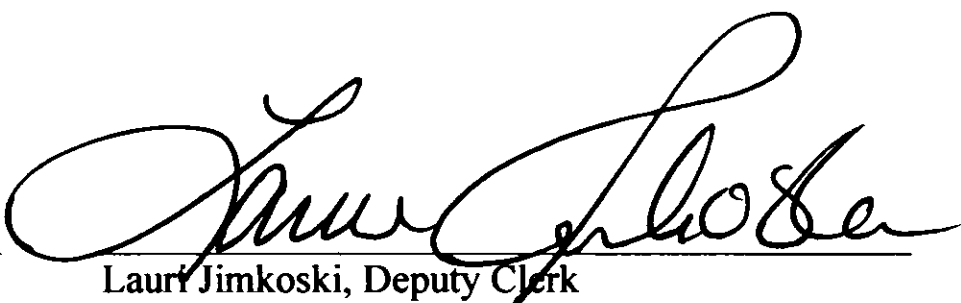
None

Motion LaFleche, 2nd Wagner, to adjourn meeting. Yes: 4, Nays: 0. Motion passed.

Meeting closed by Chairman.

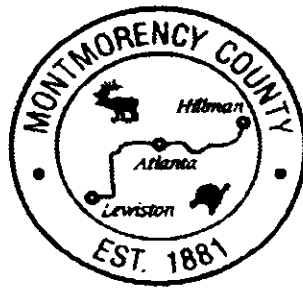


Dave Wagner, Chairman



Lauri Jimkoski, Deputy Clerk

Dave Wagner
Albert LaFleche
Gary Girardin
Don Edwards
Daryl Peterson
luchwal@montcounty.org



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Montmorency County Board of Commissioners

RESOLUTION 19-02

DEPOSITORY AND INVESTMENT RESOLUTION FOR MONTMORENCY COUNTY

WHEREAS, under the laws of the State of Michigan, Act 40 of the Michigan Public Acts of 1932, 1st Extra Session, as amended (MCL 129.12), this Board is required to provide, by resolution, for the deposit of all public monies, including tax monies, belonging to, or held for, the State, County, or other political units coming into the hands of the County Treasurer, in one or more banks, savings and loan associations or credit unions within the State.

THEREFORE BE IT RESOLVED, as follows:

- 1) The Montmorency County Board of Commissioners hereby directs Jean M. Klein, Montmorency County Treasurer, to deposit all public monies, including monies and funds held for the State Board of Escheats or missing heirs, coming into her hands as Treasurer in any bank, savings and loan association or credit union within the State which is a legal depository as defined by State and/or Federal law, and
- 2) the Treasurer is authorized to invest funds with these institutions or any institution legally permitted by State statute ACT 20 of the Michigan Publics Acts of 1943, as Amended (MCL 120.91) or Federal law or regulation within the limits set therein, and
- 3) the Treasurer is authorized to enter into and execute on behalf of the County any contracts with any bank or trust company for the safe keeping or third-party custodianship of any of the County's securities as well as any contracts or repurchase terms and conditions as the County Treasurer shall require, and
- 4) the County Treasurer is authorized to rely on the continuing effect of these Resolutions until amended or repealed by a subsequent resolution of this or a successor Board of Commissioners.

MONTMORENCY COUNTY BOARD OF COMMISSIONERS

By: _____

Dave Wagner, Chairperson

PRESENT

Commissioner Albert La Fleche
Commissioner Daryl Peterson
Commissioner Gary Girardin
Commissioner Dave Wagner

ABSENT

Commissioner Don Edwards

On a motion by Commissioner LaFleche
and seconded by Commissioner Girardin

Yeas 3

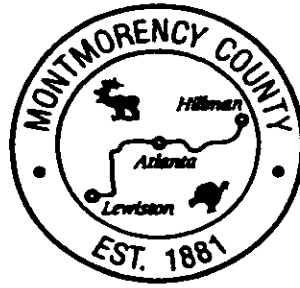
Nays 1

I, Lauri Jimkoski, Deputy County Clerk, hereby certify that this is a true and accurate copy of the resolution adopted by the Montmorency County Board of Commissioners at their regular meeting held on January 9, 2019.

Signed :



Dave Wagner
Albert LaFleche
Gary Girardin
Don Edwards
Daryl Peterson
luchwal@montcounty.org



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Montmorency County Board of Commissioners

RESOLUTION 19-03

CORRECTED

**RESOLUTION ADOPTING THE MERS
DEFINED CONTRIBUTION PLAN**

Resolution Adopting the MERS Defined Contribution Plan



1134 Municipal Way Lansing, MI 48917 800.767.MERS (6377) Fax 517.703.9711 www.mersofmich.com

This Resolution is entered into under the provisions of 1996 PA 220 and the Municipal Employees' Retirement System of Michigan ("MERS") Plan Document, as each may be amended.

WHEREAS, the participating entity desires to adopt the MERS Defined Contribution Plan for its designated employees;

WHEREAS, the participating entity has furnished MERS with required data regarding each eligible employee and retiree;

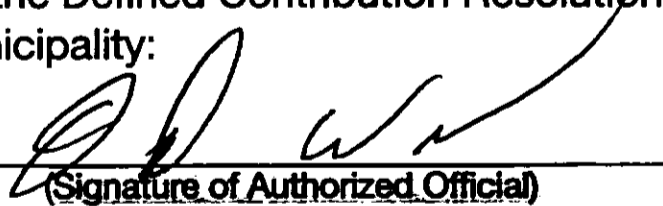
WHEREAS, as a condition of MERS membership, and pursuant to the MERS Retirement Board's power as plan administrator and trustee under Plan Document Section 71 and MCL 38.1536, as each may be amended, it is appropriate and necessary to enter into a binding agreement providing for the administration of the Defined Contribution Plan, the reporting of wages, and the payment of the required contributions of a participating entity and withholding of employee contributions; now, therefore,

IT IS HEREBY RESOLVED:

1. On behalf of the participating entity, the governing body of MONTMORENCY COUNTY adopts the MERS Defined Contribution Plan in accordance with Plan Section 4 for its eligible employees as described in the MERS Defined Contribution Adoption Agreement, subject to the MERS Plan Document and as authorized by 1996 PA 220, as both may be amended;
2. The governing body agrees to the terms of and authorizes (title) BOARD CHAIRPERSON to execute the initial MERS Defined Contribution Adoption Agreement, a copy of which is attached hereto and which is hereby incorporated by reference; and

I hereby certify that the above is a true copy of the Defined Contribution Resolution adopted at the official meeting held by the governing body of this municipality:

Dated: JANUARY 23, 2019.


(Signature of Authorized Official)

This Resolution shall have no legal effect under the MERS Plan Document until a certified copy of this adopting Resolution is filed with MERS, MERS determines that all necessary requirements under the Plan Document, the Adoption Agreement, and this Resolution have been met, and MERS certifies the Resolution below.

Received and Approved by the Municipal Employees' Retirement System of Michigan:

Dated: _____, 20____.

(Authorized MERS Signatory)

MERS Defined Contribution Plan Adoption Agreement



1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711

www.mersofmich.com

The Employer, a participating municipality or court within the state of Michigan that has adopted MERS coverage, hereby establishes the following Defined Contribution Plan provided by MERS of Michigan, as authorized by 1996 PA 220 in accordance with the MERS Plan Document.

I. Employer Name Montmorency County Municipality #: 6001

If new to MERS, provide your municipality's/court's fiscal year: _____ through _____.
(Month) (Month)

II. Effective Date

Check one:

A. If this is the **initial** Adoption Agreement for this group, the effective date shall be the first day of January, 2019.

This municipality or division is new to MERS, so vesting credit prior to the **initial** MERS effective date by each eligible employee shall be credited as follows (choose one):

Vesting credit from date of hire No vesting credit

This division is for new hires, rehires, and transfers of current Defined Benefit* division # 01 & 11 and/or current Hybrid division # _____

Closing this division will change future invoices to a flat dollar amount instead of a percentage of payroll, as provided in your most recent annual actuarial valuation. (The amount may be adjusted for any benefit modifications that may have taken place since then.)

Current active (defined benefit or hybrid) employees (select one of the following and see Plan Document, Section 64 for more information):

Will have a one-time opportunity to convert the value of their current defined benefit from the existing defined benefit or hybrid plan into the new Defined Contribution Plan as a lump sum, or continue accruing service in the Defined Benefit. (Complete *MERS Defined Contribution Conversion Addendum*.)

Will have a one-time opportunity to cease service accrual in the current plan and transfer to the new Defined Contribution plan for future service accrual, or continue accruing service in the Defined Benefit. The deadline for employees to make their election is: ___/___/____

Will be required to cease service accrual in Defined Benefit and will transfer to Defined Contribution for future service accrual.

** By completing the section above, the Employer acknowledges receiving Projection Study results and understands the municipality's obligation to continue funding the liability associated with the closed Defined Benefit division.*

B. If this is an **amendment** of an existing Adoption Agreement (existing division number _____), the effective date shall be the first day of _____, 20____.

Note: You only need to mark **changes** to your plan throughout the remainder of this Agreement.

MERS Defined Contribution Plan Adoption Agreement

- C. If this is to **separate employees from an existing Defined Contribution division** (existing division number(s) _____) into a new division, the effective date shall be the first day of _____, 20____.
- D. If this is to **merge division(s)** _____ into division(s) _____, the effective date shall be the first of _____, 20____.

III. Eligible Employees

Only those Employees eligible for MERS membership may participate in the MERS Defined Contribution Plan. A copy of ALL employee enrollment forms must be submitted to MERS. The following groups of employees are eligible to participate:

all full-time non-union employees on/after 01/01/2019

(Name of Defined Contribution division – e.g. All Full Time Employees, or General After 7/01/13)

To further define eligibility, (check all that apply):

- Probationary periods** are allowed in one-month increments, no longer than 12 months. During this introductory period the Employer will not report or make contributions for this period, including retroactively. Service will begin after the probationary period has been satisfied. The probationary period will be _____ month(s).
- Temporary employees** in a position normally requiring less than a total of 12 whole months of work in the position may be *excluded* from membership. These employees must be notified in writing by the participating municipality that they are excluded from membership within 10 business days of date of hire or execution of this Agreement. The temporary exclusion period will be _____ month(s).

MERS Defined Contribution Plan Adoption Agreement

IV. Provisions

1. Vesting (Check one):

- Immediate
- Cliff Vesting (fully vested after below number years of service)
 1 year 2 years 3 years 4 years 5 years
- Graded Vesting
0 % after 1 year of service
0 % after 2 years of service
25 % after 3 years of service (min 25%)
50 % after 4 years of service (min 50%)
75 % after 5 years of service (min 75%)
100 % after 6 years of service (min 100%)

Vesting will be credited using (check one):

- Elapsed time method – Employees will be credited with one vesting year for each 12 months of continuous employment from the date of hire.
- Hours reported method – Employees will be credited with one vesting year for each calendar year in which _____ hours are worked

In the event of disability or death, an employee's (or his/her beneficiary's) entire employer contribution account shall be 100% vested, to the extent that the balance of such account has not previously been forfeited.

Normal Retirement Age (presumed to be age 60 unless otherwise specified) 60

If an employee is still employed with the municipality at the age specified here, their entire employer contribution balance will become 100% vested regardless of years of service.

2. Contributions

a. Will be remitted according to Employer's payroll withholding which represents the actual period amounts are withheld from employee paychecks, or within the month during which amounts are withheld (check one):

- Weekly
- Bi-Weekly (every other week)
- Semi-Monthly (twice each month)
- Monthly
- Other (must specify) _____

b. Required Employee Contribution Structure to DC (subject to Internal Revenue Code 415(c) limitations). **Select one:**

- Employees are required to contribute per payroll period, the percentage 3 % OR flat dollar amount \$ _____
- Employees are required to contribute within the following range for each payroll:
Percentage range from _____ % to _____ % OR
dollar amount range \$ _____ to \$ _____

Direct Required Employee Contributions pre-tax

MERS Defined Contribution Plan Adoption Agreement

c. Employer Contributions

Non-Matching Contributions

The Employer hereby elects to make contributions to the Program without regard to an employee's contribution to the Program. The Employer elects the following contribution formula (check one):

Annual Contributions: A one-time annual contribution of \$_____ OR _____% of compensation per employee.

\$_____ or 7% of compensation per employee for each payroll period.

Matching Contributions

The Participating Employer may make matching contributions and/or non-matching contributions into the Defined Contribution plan based on an employee's voluntary election as outlined in the *Matching Employer Contribution Addendum (MD-073)*.

d. Post-tax voluntary employee contributions are allowable into a Defined Contribution account subject to Section 415(c) limitations of the Internal Revenue Code.

3. Compensation

Employers may designate the definition of compensation per division participating in Defined Contribution pursuant to section 49 of the MERS Plan Document (check one):

All income subject to income tax reported in Box 1 of Form W-2, plus elective deferrals (Note: this definition aligns to MERS' 457 definition of compensation)

Medicare taxable wages reported in Box 5 of Form W-2

Compensation, for retirement purposes, is defined as base wages. Any of the following may be included:

Longevity pay

Overtime pay

Shift differentials

Pay for periods of absence from work by reason of vacation, holiday, and sickness

Workers' compensation weekly benefits (if reported and are higher than regular earnings)

A member's pre-tax contributions to a plan established under Section 125 of the IRC

Transcript fees paid to a court reporter

A taxable car allowance

Short term or long term disability payments

Payments for achievement of established annual (or similar period) performance goals

Payment for attainment of educational degrees from accredited colleges, universities, or for acquisition of job-related certifications

Lump sum payments attributable to the member's personal service rendered during the FAC period

Other: _____

Other 2: _____

NOTE: In either of the above elections, an employee's compensation shall not exceed the annual limit under section 401(a)(17) of the Internal Revenue Code.

MERS Defined Contribution Plan Adoption Agreement

4. **Loans:** shall be permitted shall not be permitted
If Loans are elected, please complete and attach the *MERS Defined Contribution Loan Addendum*.
5. **Rollovers** from qualified plans are permitted and the plan will account separately for pre-tax and post-tax contributions and earnings thereon.

V. Appointing MERS as the Plan Administrator

The Employer hereby agrees to the provisions of this *MERS Defined Contribution Plan Adoption Agreement* and appoints MERS as the Plan Administrator pursuant to the terms and conditions of the Plan. The Employer also agrees that in the event of any conflict between the MERS Plan Document and the MERS Defined Contribution Plan Adoption Agreement, the provisions of the Plan Document control.

VI. Modification of the terms of the Adoption Agreement

If the Employer desires to amend any of its elections contained in this Adoption Agreement, including attachments, the Governing Body or Chief Judge, by resolution or official action accepted by MERS, must adopt a new Adoption Agreement. The amendment of the new Agreement is not effective until approved by MERS.

VII. Enforcement

1. The Employer acknowledges that the Michigan Constitution of 1963, Article 9, Section 24, provides that accrued financial benefits arising under a public Employer's retirement plan are a contractual obligation of the Employer that may not be diminished or impaired.
2. The Employer agrees that, pursuant to the Michigan Constitution, its obligations to pay required contributions are contractual obligations to its employees and to MERS and may be enforced in a court of competent jurisdiction;
3. The Employer acknowledges that employee contributions (if any) and employer contributions must be submitted in accordance with the *MERS Reporting and Contribution Enforcement Policy*, the terms of which are incorporated herein by reference;
4. The Employer acknowledges that late or missed contributions will be required to be made up, including any applicable gains, pursuant to the Internal Revenue Code;
5. Should the Employer fail to make its required contribution(s) when due, MERS may implement any applicable interest charges and penalties pursuant to the *MERS Reporting and Contribution Enforcement Policy* and Plan Document Section 79, and take any appropriate legal action, including but not limited to filing a lawsuit and reporting the entity to the Treasurer of the State of Michigan in accordance with MCL 141.1544(d), Section 44 of PA 436 of 2012, as may be amended.
6. It is expressly agreed and understood as an integral and non-severable part of this Agreement that Section 43 of the Plan Document shall not apply to this Agreement and its administration or interpretation. In the event any alteration of the terms or conditions of this Agreement is made or occurs, under Section 43 or other plan provision or law, MERS and the Retirement Board, as sole trustee and fiduciary of the MERS plan and its trust reserves, and whose authority is non-delegable, shall have no obligation or duty to administer (or to have administered) the MERS Defined Contribution Plan, to authorize the transfer of any defined benefit assets to the MERS Defined Contribution Plan, or to continue administration by MERS or any third-party administrator of the MERS Defined Contribution Plan.

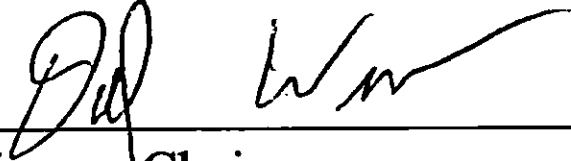
MERS Defined Contribution Plan Adoption Agreement

VIII. Execution

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

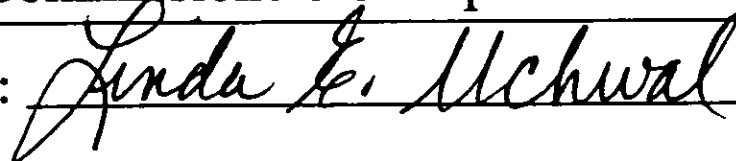
The foregoing Adoption Agreement is hereby approved by Montmorency County on
the 23rd day of January, 2019.
(Name of Approving Employer)

Authorized signature: _____



Title: Board of Commissioners Chairperson

Witness signature: _____



Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: _____, 20____ Signature: _____
(Authorized MERS Signatory)

Dave Wagner
Albert LaFleche
Gary Girardin
Don Edwards
Daryl Peterson
luchwal@montcounty.org



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Montmorency County Board of Commissioners

RESOLUTION 19-04

CORRECTED

**RESOLUTION ADOPTING THE MERS UNIFORM 457
SUPPLEMENTAL RETIREMENT PROGRAM, PARTICIPATION
AGREEMENT AND EMPLOYER CONTRIBUTION ADDENDUM**

MERS Uniform 457 Supplemental Retirement Program Resolution



1134 Municipal Way, Lansing, MI 48917 | 800.767.2308 | Fax 517.703.9711

www.mersofmich.com

This Resolution, together with the MERS 457 Supplemental Retirement Program and Trust Master Plan Document and the MERS 457 Supplemental Retirement Program Participation Agreement and any Addendum thereto, constitute the entire MERS 457 Deferred Compensation Plan Document.

WHEREAS, the Municipal Employees Retirement Act of 1984, Section 36(2)(a), MCL 38.1536(2)(a) (MERS Plan Document (Section 36(2)(a)) authorizes the Municipal Employees' Retirement Board (the "Board") to "establish additional programs including but not limited to defined benefit, defined contribution, ancillary benefits, health and welfare benefits, and other postemployment benefit programs," and on November 8, 2011, the Municipal Employees' Retirement Board adopted the MERS 457 Deferred Compensation Plan.

WHEREAS, this Uniform Resolution has been approved by the Board under the authority of Section 36(2)(a), and the Board has authorized the MERS 457 Deferred Compensation Plan, which shall not be implemented unless in strict compliance with the terms and conditions of this Resolution.

WHEREAS, the Participating Employer, a participating "municipality" (as defined in Section 2b(2) in the Municipal Employees Retirement Act of 1984; MCL 38.1502b(2); Plan Document Section 2b(4)) or participating "court" (circuit, district or probate court as defined in Section 2a(4) – (6) of the Act, MCL 38.1502a(4) – (6); Plan Document Section 2a(4) – (6)) within the State of Michigan has determined that in the interest of attracting and retaining qualified employees, it wishes to offer a deferred compensation plan;

WHEREAS, the Participating Employer has also determined that it wishes to encourage employees' saving for retirement by offering salary reduction contributions;

WHEREAS, the Participating Employer has reviewed the MERS 457 Supplemental Retirement Program ("Plan");

WHEREAS, the Participating Employer wishes to participate in the Plan to provide certain benefits to its employees, reduce overall administrative costs, and afford attractive investment opportunities;

WHEREAS, the Participating Employer is an Employer as defined in the Plan;

WHEREAS, concurrent with this Resolution, and as a continuing obligation, this Governing Body has completed and approved, and submitted to MERS and the Board documents necessary for adoption and implementation of the Plan; and

WHEREAS, the Governing Body for and on behalf of the Participating Employer is authorized by law to adopt this Resolution approving the Participation Agreement on behalf of the Participating Employer. In the event any alteration of the terms or conditions stated in this Resolution is made or occurs, it is expressly recognized that MERS and the Retirement Board, as sole trustee and fiduciary of the Plan and its trust reserves, and whose authority is nondelegable, shall have no obligation or duty to continue to administer (or to have administered) the MERS 457 Supplemental Retirement Program for the Participating Employer.

NOW, THEREFORE, BE IT RESOLVED that the Governing Body adopts the MERS 457 Supplemental Retirement Program as provided below.

MERS Uniform 457 Supplemental Retirement Program Resolution

- I. The Participating Employer adopts the Plan for its Employees.
- II. The Participating Employer hereby adopts the terms of the Participation Agreement, which is attached hereto and made a part of this Resolution. The Participation Agreement sets forth the Employees to be covered by the Plan, the benefits to be provided by the Participating Employer under the Plan, and any conditions imposed by the Participating Employer with respect to, but not inconsistent with, the Plan. The Participating Employer reserves the right to amend its elections under the Participation Agreement, so long as the amendment is not inconsistent with the Plan or the Internal Revenue Code or other applicable law and is approved by the Board.
- III. The Participating Employer shall abide by the terms of the Plan, including amendments to the Plan made by the Board, all investment, administrative, and other service agreements of the Plan and the Trust, and all applicable provisions of the Internal Revenue Code and other applicable law.
- IV. The Participating Employer acknowledges that the Board is only responsible for the Plan and any other plans of the Employer administered by MERS and that the Board has no responsibility for other employee benefit plans maintained by the Employer that are not part of MERS.
- V. The Participating Employer accepts the administrative services to be provided by MERS and any services provided by a Service Manager as delegated by the Board. The Participating Employer acknowledges that fees will be imposed with respect to the services provided and that such fees may be deducted from the Participants' accounts.
- VI. The Participating Employer acknowledges that the Plan contains provisions for involuntary Plan termination.
- VII. The Participating Employer acknowledges that all assets held in connection with the Plan, including all contributions to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights shall be held in trust for the exclusive benefit of Participants and their Beneficiaries under the Plan. No part of the assets and income of the Plan shall be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries and for defraying reasonable expenses of the Plan. All amounts of compensation deferred pursuant to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights held as part of the Plan, shall be transferred to the Board to be held, managed, invested and distributed as part of the Trust Fund in accordance with the provisions of the Plan. All contributions to the Plan must be transferred by the Participating Employer to the Trust Fund. All benefits under the Plan shall be distributed solely from the Trust Fund pursuant to the Plan.
- VIII. This Resolution and the Participation Agreement shall be submitted to the Board for its approval. The Board shall determine whether the Resolution complies with the Plan, and, if it does, shall provide appropriate forms to the Participating Employer to implement participation in the Plan. The Board may refuse to approve a Participation Agreement by an Employer that does not possess State statutory authority to participate in the Plan. The Governing Body hereby acknowledges that it is responsible to assure that this Resolution and the Participation Agreement are adopted and executed in accordance with the requirements of applicable law.

MERS Uniform 457 Supplemental Retirement Program Resolution

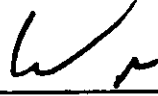
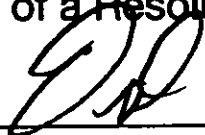
BE IT FINALLY RESOLVED: This Resolution shall have no legal effect under the Plan until a certified copy of this adopting Resolution is filed with MERS, and MERS determines that all necessary requirements under the 457 Supplemental Retirement Program Plan and Trust, the Participation Agreement, and this Resolution have been met. All dates for implementation of the Plan shall be determined by MERS from the date of filing with MERS of this Resolution in proper form and content. Upon MERS determination that all necessary documents have been submitted to MERS, MERS shall record its formal approval upon this Resolution, and return a copy to the Employer.

In the event an amendatory Resolution or other action by the municipality is required, such Resolution or action shall be deemed effective as of the date of the initial Resolution or action where concurred by this Governing Body and MERS (and a third-party administrator, if applicable and necessary). The terms and conditions of this Resolution supersede and stand in place of any prior resolution, and its terms are controlling.

I hereby certify that the above is a true copy of a Resolution adopted at the official meeting held on

January 23

, 20 19



(Signature of authorized official)

Municipality name: Montmorency County

Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: _____, 20 _____

(Authorized MERS signatory)

MERS 457 Participation Agreement



1134 Municipal Way, Lansing, MI 48917 800.767.2308 Fax 517.703.9707

www.mersofmich.com

The Employer, a participating municipality or participating court within the state of Michigan, hereby agrees to adopt and administer the MERS 457 Program provided by the Municipal Employees' Retirement System of Michigan, in accordance with the MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. **Employer Name:** Montmorency County
(Name of municipality or court)

Municipality Number: 6001 **Division Number (if amendment):** _____

If new to MERS, please provide your municipality's fiscal year: _____ through _____.
Month Month

II. **Effective Date:** The MERS 457(b) Program will be effective as follows (choose one):

Original Adoption. The MERS 457(b) Program will be effective January, 2019,
(Month and year)
with respect to contributions upon approval by the Program Administrator.

To establish a new plan or replace current 457 carrier with the MERS 457 Program.

To add the MERS 457 Program in addition to another 457 carrier.

Plan Name(s) and Provider(s):

VERY IMPORTANT: All eligible programs of a Participating Employer are considered to be a single plan for purposes of compliance with Code Section 457(b). Thus, if a Participating Employer has more than one eligible 457 (or additional investment options under a 457(b) arrangement with more than one vendor), the Participating Employer is responsible for ensuring that all of its arrangements, treated as a single program, comply with the 457(b) requirements. In order to fulfill its responsibility for monitoring coordination of multiple programs, the Participating Employer must carefully review the Master Plan Document provisions.

Amendment and Restatement. The amended and restated MERS 457(b) Program will be effective _____, with respect to contributions upon approval by the
(Month and year)
Program Administrator. The MERS 457(b) Program was originally effective _____.
(Month and year)

Note: You only need to mark *changes* to your plan throughout the remainder of this Agreement.

III. **Eligible Employees:** Only Employees as defined in the Program may be covered by the Participation Agreement. Subject to other conditions in the Program, this Agreement, and Addendum (if applicable), the following Employees are eligible to participate in the Program:

all new hires effective 1/1/2019 and thereafter

IV. **Contributions will be submitted (check one):**

Contributions will be remitted according to Employer's "Payroll Period" which represents the actual period amounts are withheld from participant paychecks, or within the month during which amounts are withheld.

Weekly

Semi-Monthly (twice each month)

Bi-Weekly (every other week)

Monthly

MERS 457 Participation Agreement

V. **Roth Deferral Contributions:** shall be permitted shall not be permitted

If **Roth Deferral Contributions** are elected, the Program will allow Roth rollover contributions from other designated Roth 457(b), 401(k), or 403(b) Plans. Roth in-plan rollovers will also be allowed. Roth in-plan rollovers allow a participant who has reached 70½ or who has incurred a severance from employment to elect to have all or a portion of his or her pre-tax contribution account directly rolled into a designated Roth rollover account under the plan if the amount would otherwise be permitted to be distributed as an eligible rollover distribution. Any amounts that are rolled to the Roth rollover account are considered to be irrevocable and may not be rolled back to the pre-tax account.

VI. **Loans:** shall be permitted shall not be permitted

If Loans are elected, please complete and attach the *MERS 457 Loan Addendum*.

VII. **Automatic Enrollment:** shall be permitted shall not be permitted

If selected, please complete and attach the *MERS 457 Eligible Automatic Contribution Arrangement (EACA) Addendum*.

VIII. **Employer Contributions:** shall be permitted shall not be permitted

If selected, please complete and attach the *MERS 457 Employer Contribution Addendum*.

IX. **Modification of the Terms of the Participation Agreement**

If the employer desires to amend any of its elections contained in the Participation Agreement, including attachments/addendums, the Governing Body or Chief Judge, by resolution or official action accepted by MERS, must adopt a new Participation Agreement. The amendment of the new agreement is not effective until approved by MERS.

X. **Enforcement**

1. This Participation Agreement, including attachments/addendums may be terminated only in accordance with the Master Plan Document
2. The Employer hereby agrees to the provisions of the *MERS 457 Supplemental Retirement Program and Trust Master Plan Document*.
3. The employer hereby acknowledges it understands that failure to properly fill out this Participation Agreement may result in the ineligibility of the program.

XI. **Execution**

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

The foregoing Participation Agreement is hereby approved by Montmorency County
on the 23rd day of January, 2019. (Name of Approving Employer)

Authorized signature: [Signature]

Title: Board of Commissioners Chairperson

Witness signature: [Signature]

Received and Approved by the Municipal Employees' Retirement System of Michigan

Dated: _____, 20____ Signature: _____
(Authorized MERS Signatory)

MERS 457 Employer Contribution Addendum



1134 Municipal Way, Lansing, MI 48917 | 800.767.2306 | Fax 517.703.9711 | www.mersoformich.com

This is an Addendum to the Participation Agreement completed by Montmorency County
Name of Employer
for all non-union full-time employees of _____
Employee Group Division Number

The Addendum modifies the Participation Agreement by providing for employer matching and/or non-matching contributions to the Program.

I. **Employer Contributions**

The Participating Employer may make matching contributions and/or non-matching contributions.

The Participating Employer elects to make contributions as follows (check *Matching*, *Non-Matching*, or both as applicable):

A. **Matching Contributions**

Employer Contributions shall be made to match all or a portion of a participant's compensation deferred into this Program. The Employer elects the following matching contribution formula (check and complete *Percentage* or *Flat Dollar* and *Employer Cap*, if applicable, below):

Percentage: For each payroll period in which the participant deferred compensation into the Program, the Employer will contribute 100 % of the deferral amount.

For example, if an Employer elects a 50% match, then for every \$10 the participant defers to the Program, the Employer will contribute \$5 to the Program.

Flat Dollar: For each payroll period in which the participant deferred at least \$ _____ to the Program, the Participating Employer will contribute \$ _____ per payroll period.

Employer Cap: The Employer elects to establish a cap on its matching contributions, so that the match amount cannot exceed a certain amount. The Employer elects the following cap on its matching contribution:

Flat Dollar Cap: In no event will matching contributions made on behalf of a participant exceed a flat dollar amount equal to \$ 1000 per year (ending December 31st of each year) (pay period / year / etc.)

Cap Equal to Percentage of Total Compensation: In no event will matching contributions made on behalf of a participant exceed _____ % of the participant's IRS Section 457(e)(5) includable compensation (gross income from the Employer).

B. **Non-Matching Contributions**

The Employer hereby elects to make contributions to the Program without regard to a participant's contribution to the Program. The Employer elects the following contribution formula (check one):

Annual Contributions: A one-time annual contribution of \$ _____ or _____ % of compensation per participant.

\$ _____ or _____ % of compensation per participant for each payroll period.

PRESENT

Commissioner Albert La Fleche
Commissioner Daryl Peterson
Commissioner Gary Garardin
Commissioner Dave Wagner

ABSENT

Don Edwards

On a motion by Commissioner LaFleche
and seconded by Commissioner Girardin

Yeas 4

Nays 0

I, Cheryl A. Neilsen, County Clerk, hereby certify that this is a true and accurate copy of the resolution adopted by the Montmorency County Board of Commissioners at their regular meeting held on January 23, 2019.

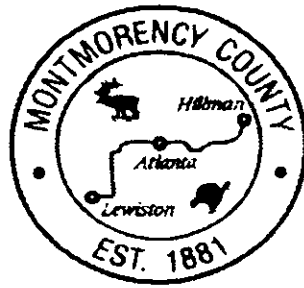
Signed : _____

Please Sign In.

Jan. 9, 2019

Craig L. Smith
Jack Liber
Crystal Nelson
Linda Uehara
Brian Coane
Jeanette Klein

Dave Wagner
Albert LaFleche
Gary Girardin
Don Edwards
Daryl Peterson



12265 M-32
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Atlanta, MI 49709
Phone (989) 785-8002
FAX (989) 785-8001

luchwal@montcounty.org

Montmorency County Board of Commissioners

Regular Board Meeting

Agenda

January 9, 2019

9:00 a.m.

Boardroom/Courtroom

CALL TO ORDER

- Pledge of Allegiance
- Roll Call
- Approval of Agenda
- Approval of minutes from
- Claims and Accounts

Remove Gordon

*ADD
DEPT -
MOVE Smith to
Public comment*

PUBLIC COMMENT (Agenda Items Only)

TREASURER'S REPORT

SHERIFF'S REPORT

OLD BUSINESS

NEW BUSINESS

- Office software options presentation by Paul Trinko from I T Right ✓
- Request for Resolution regarding Mandatory Drug Testing -Craig Smith ✓
- Request for Resolution from Treasurer regarding Depository and Investments ✓
- Reappointment of Robin Smiley to the Montmorency County Public Library Board
- ~~Resignation of EDC Admin. Jodi Gordon as of 1/31/2019~~

STANDING COMMITTEE REPORTS

PUBLIC COMMENT

OTHER

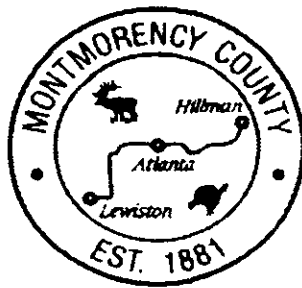
ADJOURN SUBJECT TO CHAIRMAN

THIS MEETING IS OPEN TO ALL MEMBERS OF THE PUBLIC UNDER OPEN MEETINGS ACT OF MICHIGAN,
PURSUANT TO PUBLIC ACT 267 OF 1976

NEXT REGULAR BOARD MEETING WILL BE HELD ON WEDNESDAY, January 23, 2019

PLEASE SILENCE ALL CELL PHONES

Dave Wagner
Albert LaFleche
Gary Girardin
Don Edwards
Daryl Peterson
luchwal@montcounty.org



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Montmorency County Board of Commissioners

**Finance Committee Meeting
Monday, January 7, 2019**

10:00 a.m.

Board Room

AGENDA

CALL TO ORDER

NEW BUSINESS:

- **Jean Klein – Resolution on Depository and Investments**
- **MIDC Update and billing – Wm. Pfeifer**
- **Other**

THIS MEETING IS OPEN TO ALL MEMBERS OF THE PUBLIC UNDER THE OPEN MEETINGS ACT OF MICHIGAN, PURSUANT TO PUBLIC ACT 267 OF 1976

Next meeting: January 22, 2019

ADD ON'S
 FIBILLS
 Per LINDA

G. MAIL	165. ⁰⁰
ESRI	400. ⁰⁰
Wise Heating + Cooling	262.50
Mers	275.00
Valleys United	500. ⁰⁰
M.S.U.	19,114.50
Benefit Adm.	6,374.66
Benefit Adm.	5,874.66
Renewal	95.00
IT Dept Alpena	25.00
Young Graham	200.00
Keller Thomas	187.50
Hallahan	899.84
County of Alpena	3400.00
37,773.66	27,773.66
