

**MONTMORENCY COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING HELD JANUARY 23, 2019**

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

ABSENT/EXCUSED: None

ALSO, PRESENT: Linda Uchwal, Jean Klein, Adam Koivisto, Craig L. Smith, Yvonne Swager

PLEDGE

ADD/DELETIONS:

Add: MERS, Closed Session on Union Negotiations

Delete: None

Motion by Peterson, seconded by Edwards approving the agenda with the additions. Yeas: 5 Nays: 0 Motion carried.

MINUTES:

Motion by Girardin, seconded by Edwards approving the regular minutes of January 9, 2019 with corrections (Pg. 1 Resol. #19-02 add a V in Investment; pg. 2 under Sheriff Report "check will be held"; under MSU add an E so it reads MSUE; Yeas: 5 Nays: 0 Motion carried.

CLAIMS & ACCOUNTS:

Motion by LaFleche, seconded by Girardin approving payment of bills (including not entered in the amount of \$51873.39). Yeas: 5 (Roll call: Edwards, Girardin, LaFleche, Peterson, Wagner) Nays: 0 Motion carried.

PUBLIC COMMENT:

None

TREASURER REPORT:

Jean Klein present. Not opting in to do General Property Tax Audits this year, it is not cost effective. Statistical report received on foreclosure numbers for years 2011-17. Meeting with auditors held. Names need changed on credit cards. Motion by Edwards, seconded by Girardin to change names on credit cards. Yeas: 5 Nays: 0 Motion carried.

SHERIFF REPORT:

Sheriff and Under Sheriff present. Inmate count at 15 (2 are Presque Isle). Anyone with any info on break-in at road commission to contact them.

OLD BUSINESS:

BOARD RULES 2019: Discussion on county board rules and how board members can get something on the agenda that may not have been placed on it by the chair. Motion by Edwards, seconded by Peterson to allow two board members to verbally make an addition to the agenda prior to the meeting. Yeas: 5 Nays: 0 Motion carried.

MAGISTRATE: Motion by Edwards, seconded by LaFleche approving increase for Magistrate stipend to \$10,000.00 effective 1/1/19. Discussion. Yeas: 4 (Roll call: Girardin, LaFleche, Wagner, Edwards) Nays: 1 (Peterson) Motion carried.

NEW BUSINESS:

BIDS ON 2011 CROWN VICTORIA: 1 envelope assumed a bid on the car came in the mail but does not have any information on the outside per instructions in bid process. Board members verbally agree they are not going to accept that one and did not open envelope in meeting. Down to 2 bids as follows: Bernie Neilsen - \$1540.00; Tim McDonald - \$671.00. Motion by Edwards, seconded by Peterson awarding top bid to Bernie Neilsen. Yeas: 5 Nays: 0 Motion carried.

VILLAGE OF HILLMAN ANNEXATION PUBLIC HEARING REQUEST TO SET DATE: Village Manager will be invited to attend the next meeting to give details and request a date for a public hearing on the issue.

MSUE LEASE WORDING CHANGE REQUEST: Adam Koivisto for MSUE present. Requesting a change to the lease document previously approved. Motion by Edwards, seconded by Peterson approving the lease minus the wording on pg. 1 under item #3 Rent that reads “withdrawn from the county millage account”. Discussion. Yeas: 4 (Roll call: Peterson, Wagner, Edwards, Girardin) Nays: 1 (LaFleche) Motion carried.

REGISTER OF DEEDS SOFTWARE CONTRACT: Register, Teresa Walker present. Re-negotiated the contract with the current vendor after looking at numerous other software options. Estimated savings of \$2200.00 annually, 5-year contract, still negotiating back scanning price. Motion by LaFleche, seconded by Edwards authorizing the chair to sign the contract with Conduent Enterprise Solutions LLC pursuant to final negotiations on pricing per image for back scanning. Yeas: 5 (Roll call: Peterson, Wagner, Edwards, Girardin, LaFleche) Nays: 0 Motion carried.

JUVENILE DIVISION APPROPRIATIONS F/2019: Motion by Edwards, seconded by LaFleche authorizing the 2019 Juvenile appropriation (\$17121.00 annually @ \$1426.75 monthly). Yeas: 5 (Roll call: Wagner, Edwards, Girardin, LaFleche, Peterson) Nays: 0 Motion carried.

MGT COST ALLOCATION PLAN: Motion by Edwards, seconded by Girardin approving the MGT Cost Allocation plan for 2 years. Discussion. Yeas: 5 (Edwards, Girardin, LaFleche, Peterson, Wagner) Nays: 0 Motion carried.

EDC RESIGNATION/APPOINTMENT: Motion by Peterson, seconded by Edwards to accept Jodi Gordon’s resignation as EDC Administrator (last day 1/31/19). Yeas: 5 Nays: 0

Motion by Peterson, seconded by LaFleche authorizing Jodi Gordon to train and receive \$500.00 each month for February and March; and effective Feb. 1st Linda Uchwal to take the position of EDC Administrator at \$250.00 p/month which is to be rolled into her hourly wage. Discussion. Yeas: 5 (Roll call: Girardin, LaFleche, Peterson, Wagner, Edwards) Nays: 0 Motion carried.

2019 HIPPA COMPLIANCE PLAN: Motion by Edwards, seconded by Girardin authorizing changes to HIPPA Plan and access. Yeas: 5 Nays: 0 Motion carried.

MERS RESOLUTIONS CORRECTED: Motion by Girardin, seconded by LaFleche authorizing the chair to sign the corrected MERS Agreements (Resolution #19-03 & #19-04) for the MERS 457 Plan and Defined Contribution & Addendum. Yeas: 5 (Roll call: LaFleche, Peterson, Wagner, Edwards, Girardin) Nays: 0 Motion carried.

EDC BOARD APPOINTMENT: Motion by Edwards, seconded by Peterson approving appointment of Jennifer Coughlin to the EDC Board (Term: 1/18/19 – 12/31/2020). Yeas: 5 Nays: 0 Motion carried.

10:01 A.M. Break

10:10 A.M. Back in session

COMMITTEE REPORTS:

Wagner: C&A, Finance, Union Negotiations, EDC
LaFleche: C&A, Finance, Landfill
Edwards: DHHS, Road Commission, HUNT, Sheriff
Peterson: Union Negotiations, Health Dept. #4, NEMCOG
Girardin: EDC

PUBLIC COMMENT:

None

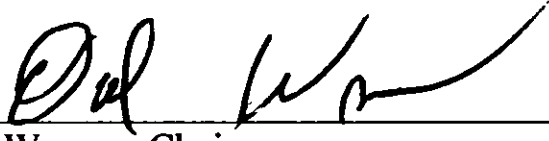
10:23 A.M. Motion by Edwards, seconded by LaFleche to go into closed session on MCSD Union negotiations. Yeas: 5 (Roll call: LaFleche, Peterson, Wagner, Edwards, Girardin) Nays: 0 Motion carried.

11:10 A.M. Motion by Edwards, seconded by Girardin to return to regular open session. Yeas: 5 Nays: 0 Motion carried.

UNION: Motion by Edwards, seconded by Girardin to accept the tentative agreement as presented by the union.
Yeas: 3 (Roll call: Wagner, Edwards, Girardin) Nays: 2 (Peterson, LaFleche) Motion carried.

OTHER: Motion by Edwards, seconded by Peterson to move \$500.00 from General Fund to Remonumentation.
Yeas: 5 Nays: 0 Motion carried.

11:12 A.M. Meeting adjourned call of the chair.



Dave Wagner, Chair

Cheryl A. Neilsen, County Clerk

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



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Montmorency County Board of Commissioners

RESOLUTION 19-03

CORRECTED

**RESOLUTION ADOPTING THE MERS
DEFINED CONTRIBUTION PLAN**

Resolution Adopting the MERS Defined Contribution Plan



1100 North Zeeb Road, Lansing, MI 48911 • Tel: (517) 487-1100 • Fax: (517) 487-1111 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;

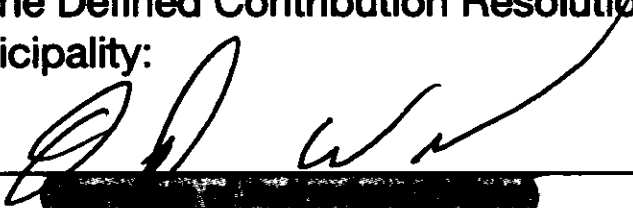
WHEREAS, as a condition of MERS membership, and pursuant to the MERS Retirement Board's power as plan administrator and trustee under Plan Document Section 71 and MCL 38.1536, as each may be amended, it is appropriate and necessary to enter into a binding agreement providing for the administration of 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 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:

JANUARY 23, 2019



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)

PRESENT

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

ABSENT

Commissioner Don Edwards

On a motion by Commissioner Peterson
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 : 

MERS Defined Contribution Plan Adoption Agreement



1111 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)

Effective Date

Check one:

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____.

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, (inserted text):

- 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. [REDACTED]

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.

[REDACTED] (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). [REDACTED]:
- 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



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.

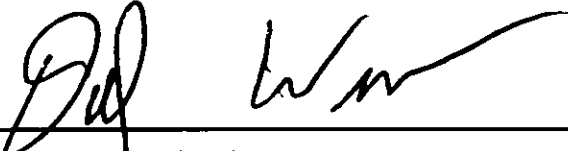
VII. Enforcement

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.

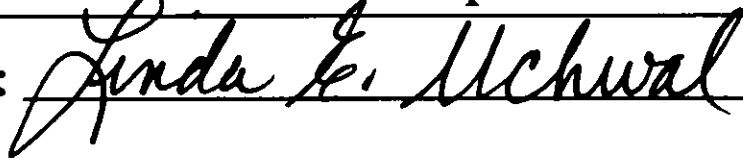
MERS Defined Contribution Plan Adoption Agreement

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: 

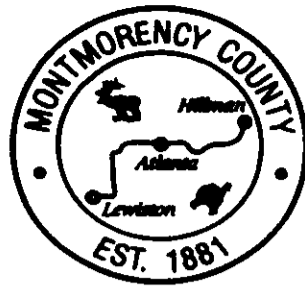
Title: Board of Commissioners Chairperson

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



1164 Municipal Ave., Lansing, MI 48917 800.767.2308 Fax 517.733.9711

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

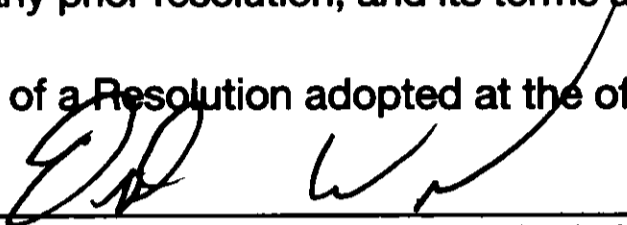
BE IT FINALLY RESOLVED: This Resolution shall have no legal effect under the Plan until a certified copy of this adopting Resolution is filed with MERS, and MERS determines that all necessary requirements under the 457 Supplemental Retirement Program Plan and Trust, the Participation Agreement, and this 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



11-14 Municipal Waivers no. 111-48917 500.703.0905 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: 

Title: Board of Commissioners Chairperson

Witness signature: 

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

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

MERS 457 Employer Contribution Addendum



1114 Michigan Ave., Lansing, MI 48910 • 400.703.0308 • Fax 517.703.9711 www.mersofmich.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

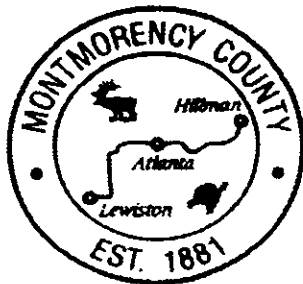
Nays 0

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 :



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



12265 M-32
P.O. Box 789
Atlanta, MI 49709
Phone (989) 785-8002
FAX (989) 785-8001

Montmorency County Board of Commissioners

Regular Board Meeting

Agenda

January 23, 2019

9:00 A.M.

Boardroom/Courtroom

.....
CALL TO ORDER

- Pledge of Allegiance
- Roll Call
- Approval of Agenda
- Approval of minutes from January 9, 2019
- Claims and Accounts

Add: MERS
Closed: Union Neg

PUBLIC COMMENT (Agenda Items Only)

TREASURER'S REPORT

SHERIFF'S REPORT

OLD BUSINESS

- Approval of Board Rules for 2019
- Discussion regarding Magistrate

NEW BUSINESS

- Opening of Bids for 2011 Crown Victoria
- Village of Hillman Annexation Public Hearing request-set date
- Adam Koivisto – Request to Change MSUE Lease wording
- Teresa Walker – approval of R.O.D. Software contract
- Approval of Juvenile Div. Circuit Court Appropriations FY2019 - \$17,121.00 pd in 12 payments of \$1426.75 (amount in Budget)
- Approval of MGT Cost Allocation Plan -2 years not to exceed \$8500 annually (no increase)
- EDC- Resignation of Jodi Gordon and appointment of new administrator
- Approval of 2019 HIPAA Compliance Plan- Linda Uchwal HIPAA Privacy Officer
- Approval of change of AAA Credit Card signers for 2019

STANDING COMMITTEE REPORTS

MERS Corrections

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, February 13, 2019

PLEASE SILENCE ALL CELL PHONES

1/23/19

BOC

Adam Koivisto

MSU Extension

Craig L. Smith

Linda Uchwal

Jeanette Klein

Gyome Szasz

Labore