

Ty Wessell, Chairman

NOTICE OF MEETING

The Executive Board Session of the Leelanau County Board of Commissioners will be held on Tuesday, September 10, 2024, at 9:30 a.m., in the Commissioner Meeting Room, Leelanau County Government Center, Suttons Bay, Michigan

A live streaming of this meeting will be available for viewing via the following link – https://www.youtube.com/channel/UCNQTglgcTedF2qB8floC1GQ?view_as=subscriber

There are two ways to provide public comment during the meeting – you can attend in-person, or email your comments prior to the meeting to clerk@leelanau.gov

*(Please silence any unnecessary cellular/electronic devices)
(Proceedings of the meeting are being recorded and are not the official record of the meeting; the formally approved/accepted written copy of the minutes will be the official record of the meeting.)*

AGENDA

	PAGE #
CALL TO ORDER	
PLEDGE OF ALLEGIANCE	
MOMENT OF SILENCE/PRIVATE PRAYER	
ROLL CALL	
APPROVAL OF AGENDA / LATE ADDITIONS OR DELETIONS	
COMMUNICATIONS, PROCLAMATIONS, PRESENTATIONS :	
• Administrator Update, <i>Richard Lewis, Interim Administrator – Hirings, Budget Calendar, Tower Update</i>	
PUBLIC COMMENT (3 Minutes-Agenda Specific)	
COMMISSIONER COMMENTS	
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SPECIAL REPORTS BY STAFF, COMMISSIONERS, AND AFFILIATED AGENCIES	
PUBLIC COMMENT (5 Minutes)	
COMMISSIONER COMMENTS	
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• Amendments & Transfers	
• Miscellaneous Fund Transfers and Amendments	
• Claims and Accounts	
• Post Audit	
ADJOURNMENT	

EXECUTIVE DOCUMENT SUMMARY

Department: <u>Sheriff's Office</u> Contact Person: <u>Undersheriff J. Kiessel</u> Telephone Number: <u>231-256-8602</u>	Submittal Dates <input type="checkbox"/> Select Meeting Type: <u>Executive Board</u> Date of Meeting: <u>09/10/2024</u>
Financial/Source Selection Method <input type="checkbox"/> Select One: <u>Negotiated</u> <input type="checkbox"/> Other: _____ <input type="checkbox"/> Account No.: _____ <input type="checkbox"/> CIP Project? <input type="checkbox"/> If Grant, Match Account No.: _____	Vendor: <u>Grand Traverse County</u> Address/ Phone: _____ Description: Professional Services
Budgeted Amount: _____ Contracted Amount: _____	
Document Description	
<input type="checkbox"/> Request to Waive Board Policy on Bid Requirements <input type="checkbox"/> Financial Review Completed <input checked="" type="checkbox"/> Department Head/Elected Official Authorization	
<p>The Leelanau County Sheriff's Office is looking to enter into a formal agreement with the Grand Traverse County Sheriff's Office to officially board inmates for Grand Traverse County. Boarding of inmates for Grand Traverse County is a practice that has been happening for several years under a verbal agreement between the two administrations. Recently, Grand Traverse County County approached Leelanau County about continuing the practice under a formal written agreement. A draft agreement was drawn up that is completely consistent with other similar contracts the Leelanau County has had with other entities (Kalkaska County 2022) for these services. Once the draft agreement was drawn up it was forwarded to Corporate Counsel for review. Although this agreement is identical to others used in the past, short of the names involved, this review has yet to be completed by Corporate Counsel, so a copy of the draft agreement is attached. The Sheriff's Office looks for the Board of Commissioners to approve the agreement as presented, pending Corporate Counsel review, and allow all required parties to sign and enter into the agreement.</p>	
<p>Suggested Recommendation:</p> <p>I move to recommend that the County Board of Commissioners allow the Leelanau County Sheriff's Office to enter in to an inmate housing agreement with Grand Traverse County to board Grand Traverse County inmates. We further recommend to allow all parties involved to sign said agreement pending review by Corporate Counsel.</p>	

 Department Approval: Undersheriff James C. Kiessel
Digitally signed by Undersheriff James C. Kiessel
Date: 2024.09.06 08:23:06 -04'00'

 Date: 09/06/2024

**AGREEMENT
BETWEEN
LEELANAU COUNTY/ LEELANAU COUNTY
SHERIFF AND
GRAND TRAVERSE COUNTY/GRAND
TRAVERSE COUNTY SHERIFF FOR
HOUSING GRAND TRAVERSE PRISONERS IN LEELANAU COUNTY
JAIL**

**FOR PERIOD COVERING
October 1, 2024 through December 31, 2025**

DRAFT

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**AGREEMENT
TO
HOUSE GRAND TRAVERSE COUNTY
PRISONERS IN LEELANAU COUNTY
JAIL**

THIS AGREEMENT, made and entered into this _____ day of _____, by and between the **COUNTY OF LEELANAU**, a municipal corporation and political subdivision of the State of Michigan (hereafter referred to as "Leelanau") , acting on behalf of the **SHERIFF OF LEELANAU COUNTY**, who has offices at the Leelanau County Jail, 8525 East Government Center Drive, Suttons Bay, MI 49682 (hereinafter referred to as "Leelanau Sheriff"), and the **COUNTY OF GRAND TRAVERSE** a municipal corporation and political subdivision of the State of Michigan (hereinafter referred to as "Grand Traverse"), acting on behalf of the **SHERIFF OF GRAND TRAVERSE COUNTY**, who has offices at the Grand Traverse County Jail, 320 Washington St. Traverse City, MI 49684 (hereinafter referred to as the "Grand Traverse Sheriff").

WITNESSETH

WHEREAS, Grand Traverse and Grand Traverse Sheriff wish to alleviate inmate housing and overcrowding issues in the Kalkaska Jail by transferring and housing Grand Traverse prisoners in the Leelanau Jail; and

WHEREAS Leelanau and the Leelanau Sheriff agree that Grand Traverse Sheriff may transfer and house prisoners in the Leelanau County Jail, subject to the terms and conditions in the Agreement.

NOW, THEREFORE, for and in consideration of the mutual covenants hereinafter contained, **IT IS HEREBY AGREED** as follows:

1. **AGREEMENT TERM AND TERMINATION.** This agreement shall commence on the 1st day of October 2024, and shall continue through the 31st day of December 2025, at the end of which time this Agreement shall terminate.

Notwithstanding any other provision in this Agreement to the contrary, either Leelanau or Grand Traverse can terminate this Agreement at any time, with or without cause, by delivery of not less than thirty (30) days prior written notification to the other party.

2. **COMPENSATION.** Grand Traverse agrees to pay Leelanau at a rate of:

- A. Thirty-Five and 00/100 Dollars (\$35.00), per bed per day, for each bed which is utilized.
- B. Leelanau County Sheriff agrees to house no more than fifteen (15) inmates per bed day.

3. **PAYMENT SCHEDULE.** Grand Traverse shall pay Leelanau for lodgings for the duration of the contract within thirty (30) days of a billing statement indicating the dates and number of Grand Traverse prisoners housed.

4. **REMEDIES IF JAIL BECOMES UNINHABITABLE.** In the event the Leelanau Jail becomes uninhabitable, due to riot, natural disaster, fire overcrowding, or other factors beyond the control of Leelanau, requiring Grand Traverse prisoners to be removed from the Leelanau Jail, payments shall abate while the Jail is uninhabitable, and Grand Traverse may exercise either of the following options:

- A. Permitting Leelanau, at its sole expense, to repair the Leelanau Jail to a habitable state and upon completion of such repairs to resume the care and control of Leelanau prisoners under the terms and conditions of this Agreement.
- B. Terminating this Agreement in its sole discretion effective on delivery of written notice to Leelanau.

5. **TRANSPORTATION OF PRISONERS.** Grand Traverse Sheriff shall deliver the Grand Traverse prisoners to be housed at the Leelanau County Jail and shall turn the prisoners over the custody of the individuals designated by the Leelanau Sheriff. The Grand Traverse Sheriff shall provide transportation of prisoners to and from court proceedings and a means for a released prisoner's return to Grand Traverse if said prisoner upon release cannot obtain transportation. Leelanau is not responsible for transportation of prisoners.

6. **PRISONER TRANSFER ORDERS.** Grand Traverse Sheriff shall furnish the Leelanau Sheriff an appropriate transfer order as a legal basis for holding a prisoner at the Leelanau Jail on behalf of Grand Traverse.

7. **PRISONER MEDICAL FILES.** Grand Traverse Sheriff shall transmit the medical file and medical clearance file shall be maintained by the Leelanau Jail's medical staff and shall accompany the prisoner on any transfer. The Leelanau Sheriff may maintain his own medical records as deemed appropriate and shall implement procedures to protect the confidentiality of the records and agrees not to release information about Grand Traverse prisoners to unauthorized sources or to release information which is protected and/or made confidential by statute.

8. **PRISONERS WITH MEDICAL AND/OR MENTAL HEALTH PROBLEMS.** Leelanau reserves the right to refuse any Leelanau prisoner determined by Leelanau Jail's medical personnel to be unacceptable for incarceration in Leelanau Jail due to acute medical or surgical problems or serious mental health problems.

9. **MEDICAL COSTS.**

- A. The boarding rate per bed day includes all routine prisoner incarceration costs including intake physicals and assessment done by the Leelanau Jail Medical Staff.
- B. Any additional medical needs deemed necessary by the Leelanau Jail Medical Staff will be paid by Grand Traverse. This is to include, but not be limited to, medical procedures, surgeries, doctor visits, specialist visits services, prescriptions, hospitalizations, tests, and laboratory, dental and optical services.
- C. Prior to any off-site non-emergency medical treatment for Grand Traverse's prisoners, treatments must first be approved by Grand Traverse, if time permits, in writing.

10. **TYPES OF QUALIFIED INMATES.** Leelanau will house Grand Traverse prisoners which fall between Medium and Very Low using the Northpointe Institute Classification System. Any prisoner with a higher classification will be accepted for housing at Leelanau Jail on case-by- case basis only. Leelanau will not house any juvenile inmates.

11. **INMATE PROPERTY.** Leelanau County agrees to store all property of Grand Traverse County prisoners who are lodged in the Leelanau Jail.

12. **DEATH OF GRAND TRAVERSE PRISONERS.** If a Grand Traverse prisoner dies while in the custody of the Leelanau Sheriff, the Leelanau Sheriff shall notify the Grand Traverse Sheriff. Grand Traverse shall be responsible for the disposition of the body of the deceased prisoner and any costs thereof, including the cost of autopsy, and any costs incurred by Leelanau prior to the Grand Traverse Sheriffs receiving the prisoner's body, if it is determined by the Medical Examiner performing the autopsy that the death resulted from natural causes. If the death of a Grand Traverse prisoner is determined by the Medical Examiner performing the autopsy on the deceased to be of unnatural causes, Leelanau shall pay the cost of disposition of the body and other costs relating to the death of the prisoner, including the cost of the autopsy.

13. **CHOICE OF LAW.** This Agreement and its performance shall be construed in accordance with, and governed by, the laws of the State of Michigan.

14. **COMPLIANCE WITH THE LAW.** The parties to this Agreement shall adhere to all applicable Federal, State and local laws, ordinances, rules and regulations, including, but not limited to, those regulating the transporting, housing and care of prisoners.

15. **NONDISCRIMINATION.** The parties to this Agreement shall adhere to all applicable Federal, State and local laws, ordinances; rules and regulations prohibiting discrimination.

The parties to this Agreement, as required by law, shall not discriminate against and employee or applicant for employment with respect to hire, tenure, terms, conditions or privileges of employment, or matters directly or indirectly related to employment because of race, color,

religion, national origin, age, sex, disability that is unrelated to the individual's ability to perform the duties of a particular job or position, height, weight or marital status. Breach of this section shall be regarded material breach of this Agreement.

16. **LIABILITY INSURANCE.** Both Leelanau and Grand Traverse shall procure, pay the premiums on, keep and maintain during the term of this Agreement liability insurance of appropriate types and amounts to cover liability arising from the activities which they are to perform under this Agreement.

17. **COLLECTIVE BARGAINING.** It is expressly understood and agreed by Leelanau and Grand Traverse that the requirements of this Agreement shall not be construed as in any way affecting the collective bargaining agreements of either County.

18. **WAIVERS.** No failure or delay on the part of any of the parties of this Agreement in exercising *any* right, power or privilege hereunder shall operate as a waiver thereof, not shall a single or partial exercise of any right, power or privilege preclude any other or further exercise of any other right, power or privilege.

19. **AMENDMENTS.** Modifications, amendments or waivers of any provisions of this Agreement may be made only by the written mutual consent of Leelanau, Grand Traverse, and the Leelanau Sheriff and the Grand Traverse Sheriff, signed by their authorized representatives.

20. **ASSIGNMENT OR SUBCONTRACTING.** Modifications, amendments or waivers of any provisions of this Agreement may be made only by the written mutual consent of Leelanau, Kalkaska, and the Leelanau Sheriff and the Kalkaska Sheriff, signed by their authorized representatives.

21. **TITLES OF SECTIONS.** The titles of the sections set forth in this Agreement are inserted for the convenience of reference only and shall be disregarded when construing or interpreting any of the provisions of this Agreement.

22. **COMPLETE AGREEMENT.** This Agreement constitutes the entire agreement between parties. No other agreements, including prior agreements, oral or otherwise, regarding the subject matter of this Agreement or any part thereof shall have any validity or bind any of the parties hereto.

23. **SEVERABILITY OF PROVISIONS.** If any part of this Agreement is rendered invalid or unenforceable because of any Federal or State statute or regulation or by a court having appropriate jurisdiction ruling a provision or clause invalid, unconstitutional or beyond the authority of either Leelanau, Grand Traverse, Leelanau Sheriff or Grand Traverse Sheriff to enter into or carry out, such part shall be deemed deleted and shall not affect the validity of the remainder of this Agreement, which shall continue in full force and effect. If, however, the removal of such provision would result in the illegality and/or unenforceability of this Agreement, this Agreement shall terminate as of the date in which the provision was found to be invalid, unenforceable, unconstitutional or beyond the authority of the parties, and Leelanau shall reimburse for all services provided under this Agreement up to the effective date of termination.

24. CERTIFICATION OF AUTHORITY. The persons signing this Agreement on behalf of the parties hereto certify by their signatures that they are duly authorized to sign this Agreement on behalf of the parties that they represent, and that this Agreement has been authorized by said parties.

IN WITNESS WHEREOF, the authorized representatives of the parties to this Agreement have fully executed this Agreement as of the date fistabove written.

COUNTY OF LEELANAU

By: _____
Ty Wessell, Chairperson
Board of Commissioners

Date: _____

By: _____
Michael Borkovich, Sheriff

Date: _____

COUNTY OF GRAND TRAVERSE

By: _____
Rob Hentschel, Chairperson
Board of Commissioners

Date: _____

By: _____
Michael Shea, Sheriff

Date: _____

EXECUTIVE DOCUMENT SUMMARY

Department: <u>Sheriff's Office</u> Contact Person: <u>U/ S J. Kiessel</u> Telephone Number: <u>231-256-8602</u>	Submittal Dates <input checked="" type="checkbox"/> Select Meeting Type: <u>Executive Board</u> Date of Meeting: <u>09/10/2024</u>
Financial/Source Selection Method	Vendor: _____ Address/ Phone: _____ Description: <u>Select One</u>
<input type="checkbox"/> Select One: <u>Select One</u> <input checked="" type="checkbox"/> Other: <u>Early Replacement Corrections Hire</u> <input type="checkbox"/> Account No.: <u>228.351.703.000</u> <input type="checkbox"/> CIP Project? <input type="checkbox"/> If Grant, Match Account No.: _____	
Budgeted Amount: <u>\$ 1,042,271.00</u> Contracted Amount: _____	
Document Description	
<input type="checkbox"/> Request to Waive Board Policy on Bid Requirements <input type="checkbox"/> Financial Review Completed <input checked="" type="checkbox"/> Department Head/Elected Official Authorization	
<p>Deputy Rebecca Schram has informed the Sheriff's Office of her intention to retire with her last day of employment being November 29, 2024. Deputy Schram has been with the Sheriff's Office since 2004 and has been an outstanding employee for just over 20 years.</p> <p>The Sheriff's Office is requesting to fill the vacancy approximately 8 weeks early or around October 5, 2024. As noted in requests of this nature before, new hires do not count in staffing levels while in the training program. The training program takes 8 weeks for full completion and usually requires overtime be used to facilitate minimum staffing levels during this time frame. Being able to bring someone on early and get them through the training process allows us to complete most of, if not all of the training requirements, therefore reducing short staffing levels and overtime expenditures upon the departure of the previous employee.</p>	
<p>Suggested Recommendation:</p> <p>I move to recommend that the County Board of Commissioners allow the Sheriff's Office to hire a new Corrections Officer no earlier than October 5, 2024 to replace the position early that will be caused by the expected retirement on November 29, 2024.</p>	

 Department Approval: Undersheriff James C. Kiessel
Digitally signed by Undersheriff James C. Kiessel
Date: 2024.08.29 11:14:25 -04'00'

 Date: 08/29/2024

EXECUTIVE DOCUMENT SUMMARY

Department: <u>Finance/Accounting</u> Contact Person: <u>Catherine Hartesvelt</u> Telephone Number: <u>231-256-8106</u>	Submittal Dates <input checked="" type="checkbox"/> Select Meeting Type: <u>Executive Board</u> Date of Meeting: <u>09/10/2024</u>
Financial/Source Selection Method	Vendor: _____ Address/ Phone: _____ Description: Amendment
<input type="checkbox"/> Select One: <u>Grant</u> <input type="checkbox"/> Other: _____ <input checked="" type="checkbox"/> Account No.: <u>Fund 292 Child Care Fund</u> <input type="checkbox"/> CIP Project? <input type="checkbox"/> If Grant, Match Account No.: _____	
Budgeted Amount: <u>\$ 12,914.00</u> Contracted Amount: _____	

Document Description

Request to Waive Board Policy on Bid Requirements
 Department Head/Elected Official Authorization

In July, the BOC was presented the Annual Plan and Budget for the Child Care Fund for fiscal year 10/01/24 - 09/30/25 in accordance with the State Child Care Fund Monitoring Unit Rules.

Submission of the proposed plan and budget was due to the MDHHS by 08/15/24. The BOC approved submission of the funding request to MDHHS in order to meet the filing deadline.

Judge Kromkowski and Court Administrator Cam Clark informed the BOC that in this round beginning 10/1/2024, Leelanau County will be allowed to submit 100% of the wages and benefits attributable to Diversion/Prevention Counselor John Boonstra for 75% reimbursement from MDHHS.

In the 2024 budget, Leelanau County cost allocated 50% of John's wages and benefits to the Family Court in the General Fund and 50% to Fund 292 Child Care Fund for 75% reimbursement.

The attached is a proposed amended budget for Family Court (a reduction of \$12,914.00 for wages and benefits for the last quarter of 2024 and an increase in the same amount for the Fund 292 Child Care Fund).

The 2025 budget proposal for Fund 292 will include include a staffing level reduction in Family Court of 50% of 1 employee and and increase in Fund 292 of 50% of 1 employee resulting in (1) 100% Diversion/Prevention Counselor with all attributable wages and benefits subject to 75% reimbursement.

Suggested Recommendation:

I move to recommend that the County Board of Commissioners approve amending the 2024 Budget and reallocation of attributable wages and benefits in the total amount of \$12,914.00 for the last calendar quarter of the year and first fiscal quarter MDHHS for Diversion/Prevention Counselor John Boonstra from Family Court 101.325.132 to Child Care Fund 292, as well as, amending the staffing levels of each as presented.

REVENUE & EXPENSE REPORT - CURRENT

Fund 101 General Fund

County of Leelanau

Department 325132 Circuit Court - Family

Period Ending Date: September 30, 2024

Account Number Account Name	Month-to-date Actual	Current Year-to- date Actual	Current Year Total Amended Budget	Proposed	Net
				Amended Budget	Decrease
Fund 101 General Fund					
Fiscal Year 2024					
Expenses					
325132-702.000 Overtime	0.00	0.00	2,500.00	2,500.00	0.00
325132-703.000 Salaries	0.00	54,146.48	83,547.00	75,345.00	-8,202.00
325132-703.006 Salaries -non-work holiday	0.00	2,792.19	4,205.00	3,793.00	-412.00
325132-706.000 401(a) Pension Plan	0.00	900.00	1,400.00	1,000.00	-400.00
325132-717.000 Social Security	0.00	4,248.72	6,904.00	6,245.00	-659.00
325132-718.000 Hospitalization	0.00	17,668.50	23,558.00	21,234.00	-2,324.00
325132-719.000 Retirement	0.00	9,198.77	14,118.00	13,342.00	-776.00
325132-720.000 Life insurance/Disability	0.00	1,054.57	2,014.00	1,873.00	-141.00
325132-727.000 Office/Operating Supplies	0.00	760.16	8,500.00	8,500.00	0.00
325132-728.000 Postage	0.00	1,436.10	3,000.00	3,000.00	0.00
325132-801.000 Contractual Services	0.00	235.00	19,000.00	19,000.00	0.00
325132-802.000 Transcript Charges	0.00	0.00	3,000.00	3,000.00	0.00
325132-803.000 Jury Services	0.00	0.00	500.00	500.00	0.00
325132-803.002 Jury Service - 1/2 Day	0.00	0.00	500.00	500.00	0.00
325132-803.003 Jury Service - Mileage	0.00	0.00	500.00	500.00	0.00
325132-804.000 Witness Fees	0.00	0.00	100.00	100.00	0.00
325132-806.000 Court Appt. Atty.	0.00	20,982.45	34,500.00	34,500.00	0.00
325132-807.000 Membership Dues and Fees	0.00	175.00	1,250.00	1,250.00	0.00
325132-808.000 Subscriptions	0.00	921.00	600.00	600.00	0.00
325132-850.000 Telephone	0.00	585.00	780.00	780.00	0.00
325132-850.001 Telephone - Cell phone	0.00	1,250.86	2,760.00	2,760.00	0.00
325132-860.000 Travel	0.00	124.26	14,000.00	14,000.00	0.00
325132-900.000 Printing and Publishing	0.00	0.00	200.00	200.00	0.00
325132-941.000 Computer Charges (Rental)	0.00	15,437.25	20,583.00	20,583.00	0.00
325132-942.000 Copy Machine Charges (Rental)	0.00	862.60	2,060.00	2,060.00	0.00
325132-943.000 Buildings & Grounds Charges	0.00	39,259.50	52,346.00	52,346.00	0.00
325132-960.000 Education	0.00	220.00	1,500.00	1,500.00	0.00
325132-970.000 Capital Outlay	0.00	9,461.87	19,000.00	19,000.00	0.00
Expenses Total	0.00	181,720.28	322,925.00	310,011.00	-12,914.00

Brief Employee Master List

Adopted

101-325-132

**COUNTY OF LEELANAU
2024 Proposed Wages**

Family Court

Title	Hire Date	Pay Rate	2024 Wages	Non-worked Holiday	Total wages	BCBS Buyout	BCBS County Premium	401 (a) Plan	Taxable Wages	FICA	MERS Cost	MERS
			1871/1746	94/88								
75 hour employee: 1871 Regular / 94 holiday	12/9/2013	35.07	24,606	1,236	25,842		6,974	0	25,842	1,977	0.0900	2,326
70 hour employee: 1746 Regular / 88 holiday	6/1/1999 / 2/14/11	29.06	50,739	2,557	53,296		14,260	1000	53,296	4,077	0.2025	10,792
Overtime									2,500	191	0.09	225
Dept Totals			75,345	3,793	79,138		21,234	1,000	81,638	6,245		13,342

75 hour employee: 1871 Regular / 94 holiday
70 hour employee: 1746 Regular / 88 holiday

AUTHORIZED STAFFING LEVELS

Number of Positions	Full-Time Equivalents	Classification Title
1	0.5	Diversion/Prevention Counselor
1	1	Juvenile Register/Court Recorder

through 9/30/24 with remaining budget for 4th quarter reallocated to F und 292

REVENUE & EXPENSE REPORT - CURRENT

Fund 292 Child Care Fund		County of Leelanau			
Department		Period Ending Date: September 30, 2024			
Account Number	Month-to-date Actual	Current Year-to-date Actual	Current Year Total Amended Budget	Proposed Amended Budget	Net Decrease
Account Name					
Fund 292 Child Care Fund					
Fiscal Year 2024					
Revenues					
000000-563.000					
State Grants	0.00	141,605.32	489,367.00	489,367.00	0.00
000000-676.000					
Reimbursements & Other	0.00	0.00	1,000.00	1,000.00	0.00
000000-699.000					
Operating Transfers In	0.00	121,070.00	242,140.00	255,054.00	12,914.00
Revenues Total	0.00	262,675.32	732,507.00	745,421.00	12,914.00
Expenses					
000000-702.000					
Overtime	0.00	0.00	1,000.00	1,000.00	0.00
000000-703.000					
Salaries	0.00	155,217.65	235,135.00	243,337.00	8,202.00
000000-703.006					
Salaries -non-work holiday	0.00	3,699.95	9,786.00	10,198.00	412.00
000000-703.014					
Longevity	0.00	0.00	800.00	800.00	0.00
000000-706.000					
401(a) Pension Plan	0.00	0.00	1,400.00	1,800.00	400.00
000000-717.000					
Social Security	0.00	11,770.44	18,874.00	19,533.00	659.00
000000-718.000					
Hospitalization	0.00	47,188.50	62,918.00	65,242.00	2,324.00
000000-719.000					
Retirement	0.00	24,714.26	37,914.00	38,690.00	776.00
000000-720.000					
Life Insurance/Disability	0.00	2,645.39	2,210.00	2,351.00	141.00
000000-727.000					
Office/Operating Supplies	0.00	56.28	0.00	0.00	0.00
000000-801.000					
Contractual Services	0.00	28,766.51	59,950.00	59,950.00	0.00
000000-801.003					
Summer Camp Expenses	0.00	2,285.00	0.00	0.00	0.00
000000-807.000					
Membership Dues and Fees	0.00	0.00	1,040.00	1,040.00	0.00
000000-832.001					
Court Foster Care	0.00	0.00	9,000.00	9,000.00	0.00
000000-832.002					
Court Foster Care - Non-Scheduled	0.00	0.00	1,000.00	1,000.00	0.00
000000-832.003					
Institutional Care - Other County	0.00	27,090.00	114,000.00	114,000.00	0.00
000000-832.004					
Inst Care - Other County - Non-Sch	0.00	0.00	1,000.00	1,000.00	0.00
000000-832.005					
Institutional Care - Private	0.00	7,000.00	114,050.00	114,050.00	0.00
000000-832.006					
Inst Care - Private - Non-Scheduled	0.00	0.00	1,000.00	1,000.00	0.00
000000-850.001					
Telephone - Cell phone	0.00	789.88	3,000.00	3,000.00	0.00
000000-860.000					
Travel	0.00	10,872.30	25,000.00	25,000.00	0.00
000000-860.001					
Taxable Travel	0.00	14.98	0.00	0.00	0.00
000000-881.001					
Youth Activities/Incentives	0.00	1,030.24	0.00	0.00	0.00
000000-957.001					
Non-Scheduled Services	0.00	51.24	30,670.00	30,670.00	0.00
000000-960.000					
Education	325.00	525.00	2,760.00	2,760.00	0.00
Expenses Total	325.00	323,717.62	732,507.00	745,421.00	12,914.00

Brief Employee Master List

Adopted

292-000-000

COUNTY OF LEELANAU
2024 Proposed Wages

Child Care Probate Fund

Title	Hire Date	Salary/ Pay Rate	2024 Wages 1871/1746	Non-worked Holiday 94/88	Total Wages	BCBS County Premium	401 (a) Plan	Longevity	Taxable Wages	FICA 0.0765	MERS Rate	MERS Cost
Probation Officer/Adoption Specialist	10/1/1995	75 hrs * 35.07	65,616	3,297	68,913	18,596		800	69,713	5,333	0.2025	14,117
Probation Officer	10/11/1999	75 hrs * 35.07	65,616	3,297	68,913	18,596	1000		68,913	5,272	0.2025	13,955
		Overtime							1,000	77	0.2025	203
Diversion/Prevention Counselor	12/9/2013	75 hrs * 35.07	32,808	1,649	34,457	9,298	400		34,457	2,636	0.0900	3,101
Diversion/Prevention Counselor	12/2/2019	70 hrs ** 35.07	30,616	1,543	32,159	9,298			32,159	2,460	0.0900	2,895
Family Court Administrator	4/25/2022	75 hrs * 80,958	40,479		40,479	7,130			40,479	3,096	0.0900	3,643
Dept Totals			235,135	9,786	244,921	62,918	1,400	800	246,721	18,874		37,914
Diversion/Prevention Counselor	12/9/2013	75 hrs 35.07	8,202	412	8,614	2,324	400		8,614	659	0.0900	776
			243,337	10,198	253,535	65,242	1,800	800	255,335	19,533		38,690

*75 hrs = holiday of 94/ reg 1871
**70 hrs = holiday of 88/ reg 1746

AUTHORIZED STAFFING LEVELS

Number of Positions	Full-Time Equivalents	Classification Title
1	1	Probation Officer/Adoption Specialist
1	1	Probation Officer
2 @ 50% amended to 1 @ 50%	0.5	Diversion/Prevention Counselor
1	0.5	Family Court Administrator
1	1	Diversion/Prevention Counselor

beginning 9/30/24 - 12/31/24

beginning 9/30/24 - 12/31/24 (formerly 50% with Family Court 101325.132)

EXECUTIVE DOCUMENT SUMMARY

Department: <u>Finance/Accounting</u> Contact Person: <u>Catherine Hartesvelt</u> Telephone Number: <u>231-256-8106</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Submittal Dates</th> </tr> <tr> <td style="width: 50%;"><input checked="" type="checkbox"/> Select Meeting Type: <u>Executive Board</u></td> <td style="width: 50%;"></td> </tr> <tr> <td>Date of Meeting: _____</td> <td style="text-align: right;"><u>09/10/2024</u></td> </tr> </table>	Submittal Dates		<input checked="" type="checkbox"/> Select Meeting Type: <u>Executive Board</u>		Date of Meeting: _____	<u>09/10/2024</u>
Submittal Dates							
<input checked="" type="checkbox"/> Select Meeting Type: <u>Executive Board</u>							
Date of Meeting: _____	<u>09/10/2024</u>						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">Financial/Source Selection Method</th> </tr> <tr> <td> <input type="checkbox"/> Select One: <u>Grant</u> <input type="checkbox"/> Other: _____ <input checked="" type="checkbox"/> Account No.: <u>260 Indigent Defense Fund</u> <input type="checkbox"/> CIP Project? <input type="checkbox"/> If Grant, Match Account No.: _____ </td> </tr> </table>	Financial/Source Selection Method	<input type="checkbox"/> Select One: <u>Grant</u> <input type="checkbox"/> Other: _____ <input checked="" type="checkbox"/> Account No.: <u>260 Indigent Defense Fund</u> <input type="checkbox"/> CIP Project? <input type="checkbox"/> If Grant, Match Account No.: _____	Vendor: <u>State of Michigan MIDC/LARA</u> Address/ Phone: <u>611 W Ottawa St</u> <u>Lansing MI 48933</u> <u>517-657-3060</u> <hr/> Description: <u>Grant Acceptance</u>				
Financial/Source Selection Method							
<input type="checkbox"/> Select One: <u>Grant</u> <input type="checkbox"/> Other: _____ <input checked="" type="checkbox"/> Account No.: <u>260 Indigent Defense Fund</u> <input type="checkbox"/> CIP Project? <input type="checkbox"/> If Grant, Match Account No.: _____							
Budgeted Amount: _____ Contracted Amount: <u>\$ 53,246.22</u>							
Document Description							
<input type="checkbox"/> Request to Waive Board Policy on Bid Requirements <input type="checkbox"/> Department Head/Elected Official Authorization <p>This request is to accept the Michigan Indigent Defense Commission/Licensing and Regulatory Affairs (MIDC/LARA) grant #E20250076-00.</p> <p>The grant cost analysis is attached and the grant document itself will be distributed under separate cover.</p> <p>The local cost share reflects no change from FY2024.</p>							
<p>Suggested Recommendation:</p> <p>I move to recommend that the County Board of Commissioners approve Grant #E20250076-00 between the State of Michigan MIDC/LARA and Leelanau County for the grant period October 1, 2024 - September 30, 2025 with an authorized budget of \$383,778.60 funds to come from reimbursable State grant contribution of \$330,532.38 and a local share of \$53,246.22</p>							

 Department Approval: Catherine L Hartesvelt, Finance Director
Digitally signed by Catherine L Hartesvelt, Finance Director
Date: 2024.08.29 14:31:39 -04'00'

Date: _____

Michigan Indigent Defense Commission- Proposed Cost Analysis- Leelanau County FY25

Below is a breakdown of the proposed budget for FY25 for each category along with the budget that was approved for this current fiscal year (FY24):

	<u>FY24</u>	<u>FY25</u>
Attorney compensation:	\$212,073.00	\$298,260.00
<i>-Includes all types of cases and hearings</i>		
<i>-increase in attorney compensation due to a recalculation of number of actual cases and increase in MIDC mandatory minimum hourly rate</i>		
<i>-Added for FY25- attorney shortage funds</i>		\$2,500.00
MACC compensation:	\$52,500.00	\$57,500.00
<i>-Increase of \$5,000 due to new standards (6&7) needing to be implemented and additional staff requirements</i>		
Experts and investigators:	\$12,000.00	\$12,000.00
Training and travel:	\$4,153.50	\$4,284.60
Supplies and services:	\$10,750.00	\$9,234.00
<i>-Interpreters</i>		
<i>-Out-of-pocket expenses</i>		
<i>-MACC case management software</i>		
<i>-Added for FY25- Access to Justice</i>		
Total budget:	\$291,476.50	\$383,778.60
Local share: (no change)	\$53,246.22	\$53,246.22
Proposed State grant:	\$238,230.28	\$330,532.38

EXECUTIVE DOCUMENT SUMMARY

Department: <u>Finance/Accounting</u> Contact Person: <u>Catherine Hartesvelt</u> Telephone Number: <u>231-256-8106</u>	Submittal Dates <input checked="" type="checkbox"/> Select Meeting Type: <u>Executive Board</u> Date of Meeting: <u>09/10/2024</u>
Financial/Source Selection Method <input type="checkbox"/> Select One: <u>Select One</u> <input type="checkbox"/> Other: _____ <input checked="" type="checkbox"/> Account No.: <u>260.000.000.801.000</u> <input type="checkbox"/> CIP Project? <input type="checkbox"/> If Grant, Match Account No.: _____	Vendor: <u>Jarboe & Pfeil, P.C. - Paul Jarboe, Atty</u> Address/ Phone: <u>160 E State Street, Ste 100</u> <u>Traverse City MI 49684</u> <u>231-922-3452</u> Description: Professional Services
Budgeted Amount: _____ Contracted Amount: <u>\$ 57,500.00</u>	
Document Description	
<input checked="" type="checkbox"/> Request to Waive Board Policy on Bid Requirements <input type="checkbox"/> Department Head/Elected Official Authorization <p>Leelanau County was presented with the Michigan Indigent Defense Commission - Proposed Cost Analysis FY2025 in April 2024 and approved its submission to the State of Michigan in compliance with the April 30, 2024 application deadline which included Managed Assigned Counsel Coordinator (MACC) compensation in the amount of \$57,500.00.</p> <p>Leelanau County has utilized the MACC legal and reporting services of Paul Jarboe of Jarboe & Pfeil for the previous two grant cycles. Attached is a Third Amendment to our current MACC Independent Contractor Agreement for your approval. Grand Traverse and Antrim continue to utilize Jarboe & Pfeil for their MACC legal and reporting services also.</p> <p>This contract reflects an increase of \$5,000 due to new reporting standards needing to be implemented and additional staff requirements to accommodate workload.</p> <p>The MIDC/LARA grant local share remains unchanged from the previous grant cycle and this increase is reflected in the previous EDS regarding acceptance of the MIDC/LARA grant with cost analysis attached.</p>	
<p>Suggested Recommendation:</p> <p>I move to recommend that the County Board of Commissioners waive its bid policy and enter into an independent contract agreement with Paul Jarboe of Jarboe & Pfeil, Attorneys, as the Indigent Defense Managed Assigned Counsel Coordinator for the period of October 1, 2024 - September 30, 2025 in the amount of \$57,500.00 funds to come from the reimbursable MIDC/LARA FY25 grant and local share and authorize County Chair to sign the proposed Third Amendment to contract as presented.</p>	

 Department Approval: Catherine L Hartesvelt, Finance Director
Digitally signed by Catherine L Hartesvelt, Finance Director
Date: 2024.08.29 14:52:53 -04'00'

Date: _____

**THIRD AMENDMENT TO
LEELANAU COUNTY INDIGENT DEFENSE
MANAGED ASSIGNED COUNSEL COORDINATOR
INDEPENDENT CONTRACTOR AGREEMENT**

This Amendment is entered into between the County of Leelanau, a Municipal Corporation, (the "County") and Paul Jarboe, of Jarboe & Pfeil, Attorneys, Managed Assigned Counsel Coordinator, ("Counsel Coordinator").

WHEREAS on August 20, 2021, the County and Counsel Coordinator entered into an Indigent Defense Managed Assigned Counsel Coordinator Independent Contractor Agreement (the "Agreement") whereby the Counsel Coordinator agreed to oversee and administer the County's Compliance Plan adopted under the Michigan Indigent Defense Act; and

WHEREAS, the County and the Counsel Coordinator desire to amend the terms of the Agreement to extend the term of the Agreement for one additional year; and

NOW, THEREFORE, the County and the Counsel Coordinator agree to the following terms and conditions as a Third Amendment to the Agreement based upon the foregoing statements:

1. Paragraph 2, **Payment** of the Agreement is amended to read as follows:

In consideration for the services to be performed by the Counsel Coordinator, the County agrees to pay an annual payment not exceeding FIFTY SEVEN THOUSAND FIVE HUNDRED AND NO/100 DOLLARS (\$57,500.00), based on the MIDC Grant Period beginning October 1, 2024 and ending September 30, 2025, in eleven equal monthly amounts of \$4,791.67, followed by a single installment of \$4,791.63, unless earlier terminated as provided under the terms of this Agreement.

2. Paragraph 16, **Term of Agreement** of the Agreement is amended to read as follows:

This Agreement will become effective October 1, 2024 and shall terminate on September 30, 2025. The County and Counsel Coordinator may renew this Agreement for one additional 12-month term if the State of Michigan continues to provide funding for the Counsel Coordinator position or function. The Parties shall agree to the terms and conditions of such renewal in writing.

3. Except as otherwise stated in this Amendment, the Agreement shall remain in full force and effect, and to the extent there is a conflict between the terms of the Agreement and the terms of this Amendment, the terms and provisions of this Amendment shall govern and control.

4. This Amendment may be executed in any number of counterpart originals, each of which, when taken together, shall be deemed to be one and the same instrument. Executed copies of this Amendment may be delivered between the parties via telecopy (facsimile) or electronic mail.

In witness whereof, the individuals signing below hereby acknowledge that they have been authorized by resolution of their respective governing bodies, a certified copy of such resolutions which are attached, to execute this Amendment to the Agreement on behalf of the County and the Counsel Coordinator:

Leelanau County:

 Ty Wessell, Chairperson
 Leelanau County Board of Commissioners

 Date

Indigent Defense Counsel Coordinator:

 Paul Jarboe
 Jarboe & Pfeil, Attorneys

 Date

<p>APPROVED AS TO FORM FOR COUNTY OF LEELANAU: COHL, STOKER & TOSKEY, P.C. By: DONALD J. KULHANEK On: September 5, 2024</p>
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EXECUTIVE DOCUMENT SUMMARY

Department: <u>Finance/Accounting</u> Contact Person: <u>Catherine Hartesvelt</u> Telephone Number: <u>231-256-8106</u>	Submittal Dates <input checked="" type="checkbox"/> Select Meeting Type: <u>Executive Board</u> Date of Meeting: <u>09/10/2024</u>
Financial/Source Selection Method <input type="checkbox"/> Select One: <u>Quotation</u> <input type="checkbox"/> Other: _____ <input checked="" type="checkbox"/> Account No.: <u>Contingency to 101.100.101.967.00</u> <input type="checkbox"/> CIP Project? <input type="checkbox"/> If Grant, Match Account No.: _____	Vendor: <u>Rehmann/Public Sector Solutions</u> Address/ Phone: <u>570 Seminole Road, Ste 200</u> <u>Muskegon, MI 49444</u> <u>231-769-0217</u> Description: <u>Professional Services</u>
Budgeted Amount: _____ \$ <u>0.00</u>	Contracted Amount: _____ \$ <u>30,000.00</u>
Document Description	
<input checked="" type="checkbox"/> Request to Waive Board Policy on Bid Requirements <input type="checkbox"/> Department Head/Elected Official Authorization	
<p>The Department of Treasury notified local units in 2020 that they must implement the Uniform Chart of Account (UCA) as outlined in their manual found at</p> <p>https://www.michigan.gov/treasury/local/LAFD/info/bulletins-manuals-and-forms</p> <p>This version of the Uniform Chart of Accounts is a full revision of the entire chart of accounts. All previous versions are now obsolete and should be destroyed.</p> <p>The Uniform Chart of Accounts provides a systematic arrangement and means for the uniform accumulation, recording, and reporting of financial information and transactions for all local units of government in Michigan.</p> <p>In addition to budget requirements, local governments are required to prepare annual financial statements in accordance with Generally Accepted Accounting Principles (GASB) and obtain an audit of these financial statements.</p> <p>This conversion from our current chart of accounts numbering system to the revised and required UCA should be done at the beginning of our fiscal year 2025. The Michigan Department of Treasury has postponed implementation dates through 2023. Knowing this is a "project" with a pending deadline, I recommend we undertake this full Chart of Account conversion to go into effect January 1, 2025 so we start 2025 in compliance with the Department of Treasury.</p> <p>I reached out to Rachel Frisch (of the Rehmann Report) and Rehmann Public Sector Solutions and asked for a quote to develop a "Cross-Walk" map of old account numbers to new. I have also had conversation with Harris regarding this project. Harris has assisted municipalities with "in-house" "how to" instructions and I also asked for a quote from them to implement the conversion for us utilizing our "Cross-Walk" mapping.</p>	
<p>Suggested Recommendation:</p> <p>I move to recommend that County Board of Commissioners waive its bid policy and enter into contract with Rehmann Public Sector Solutions for development of a "Cross-Walk" Chart of Account plan with the goal to achieve implementation and compliance with the Michigan Department of Treasury Uniform Chart of Accounts for fiscal year beginning January 1, 2025 in the amount of \$30,000.00 funds to come from contingency.</p>	

 Department Approval: Catherine L Hartesvelt, Finance Director

 Digitally signed by Catherine L Hartesvelt, Finance Director
 Date: 2024.09.03 17:27:15 -04'00'

Date: _____

September 4, 2024

Ty Wessell, Chairman
Leelanau County
8527 E Government Center Drive
Suttons Bay, MI 49682

Dear Mr. Wessell:

We are sending this letter to outline our understanding of your request of Rehmann Robson, LLC (“Rehmann”) to provide Leelanau County (the “County”) with the chart of account conversion project, expected to commence on or about September 30, 2024 and continuing until project completion. This service date period may be modified by written mutual consent of both parties.

Statement of Work/Objectives

We understand the scope of the chart of account conversion project to include:

- Convert the existing County trial balance to be compliant the State of Michigan’s Uniform Chart of Accounts.
- Coordinate with County leadership on the new coding to ensure consistency across departments.
- Create a crosswalk document that allows the County to lookup a historical account number and provide the new corresponding account number.
- Provide a digital file for Harris to use to convert the chart of accounts in the software system.

It is understood that Rehmann wishes to preserve its independence to conduct the City’s annual audit. Accordingly, management agrees to assume all management responsibilities for any non-audit services we provide; oversee the services by designating an individual from senior management who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of these or other non-attest services performed by Rehmann; and understand and accept responsibility for the results of such services.

Engagement Fees

Rehmann will complete the project for a flat fee of \$30,000, plus any actual out-of-pocket expenses (if any), such as reimbursement for mileage at the current IRS rate. Half of fee (\$15,000) will billed upon execution of this contract and the final invoice will follow the delivery of the conversion file to the County.

It is Rehmann’s policy to avoid surprise billing. Please do not hesitate to contact us if you are unclear about certain tasks being included in the scope of work described above.

Our monthly and hourly rates adjust annually on January 1. Annual adjustments for the duration of this agreement will be 5% rounded up to the nearest \$5 increment.

Attachment A represents our standard terms and conditions for providing outsourcing and consulting services and is incorporated into this agreement by reference.



Leelanau County
September 4, 2024
Page 2 of 2

For Leelanau County

By: _____
Ty Wessell
Its: Board Chair

Dated: _____

For Rehmann Robson

By:  _____
Mike Birchmeier, CPA
Its: Principal

Dated: 9-4-2024

Rehmann Consulting & Outsourcing Engagement Letter Terms

For purposes of these terms, “we”, “us” and “our” shall refer to Rehmann Robson, LLC, and “County” and “you” shall refer to Leelanau County.

ADDITIONAL SERVICES - The County may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with County management regarding the scope of the additional services and the estimated fees. We also may issue a change order form, or a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

BILLING POLICIES - In accordance with our policies, work may be suspended if the County’s account becomes 45 days or more overdue and will not be resumed until the account is paid in full or we have a definitive payment agreement approved by our firm administrator in Saginaw, Michigan. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. The County will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Our terms and conditions impose a late charge of 1.5% per month, which is an annual percentage rate of 18%. Balances not paid within 30 days of the receipt of invoice are past due and a late charge of 1.5% will be applied to the entire past due amount.

Rehmann charges a 3% convenience fee on credit card payments.

NO THIRD PARTY BENEFICIARY; ENTIRE AGREEMENT - This engagement has been entered into solely between the County and Rehmann, and no third-party beneficiaries are created hereby. The terms and conditions herein represent the entire understanding regarding the services covered by this engagement, supersede all other communications between the parties, whether oral or in writing, concerning such services and shall be binding on and inure to the benefit of the parties and their respective successors and assigns.

STAFFING, SPECIALISTS AND SUBCONTRACTORS - Notwithstanding any restrictions expressly included in the engagement letter, Rehmann reserves the right to utilize the resources necessary to most efficiently and effectively provide the services agreed to by the parties. This includes the discretion to decide the most appropriate level of staff for each task necessary, as well as the discretion to use a specialist and/or subcontractors. At no time will any Rehmann employee be considered an employee of the County or be considered to be filling a County position. Any reference to or attachment of County positions lists or job descriptions, illustrations of organizational structure, and/or illustration and description of hierarchy within this agreement are for the sole purpose of describing the type and scope of services to be provided under this agreement, and in no way represent a commitment or guarantee, expressed or implied, of the number, qualifications, or experience of staff to be provided or assigned in whole or in part to the provision of services.

TERMINATION OF SERVICES - We reserve the right to suspend or terminate services for reasonable cause, which includes without limitation, failure to pay our invoices on a timely basis or failure to provide adequate information necessary for successful performance of our services. Our engagement will be deemed to be completed upon the earlier of our written notification of termination or the termination of the agreement by the County or the natural expiration of this agreement. The County is obligated to compensate us for the time expended to that point and to reimburse us for all out-of-pocket expenditures through the date of termination.

The County acknowledges our right to withdraw and terminate our relationship at any time, including, but not limited to, for example, instances where, in our sole judgment, we can no longer rely on the integrity of County management, or County management fails to reasonably support our efforts to perform the engagement in accordance with what we believe is necessary to comply with law, regulation, policy of the County, or other best practices of cities in the State of Michigan.

Our right to terminate is subject to our right to payment for our charges incurred to the date of termination.

WORK SPACE - For those Rehmann personnel that need workspace onsite to most efficiently and effectively perform the tasks and services described in the engagement letter, the County shall provide reasonable onsite work space, meeting space, and access to conference rooms, including all furniture. The County understands that Rehmann’s performance is dependent on the County’s timely and effective satisfaction of its own activities and responsibilities in connection with this engagement, as well as timely decisions and approvals by County personnel.

TECHNOLOGY AND SUPPLIES - The County shall provide access to and be responsible for costs related to technology resources, software, licenses, equipment, supplies and consumables necessary to perform the tasks performed under this engagement to the extent that these items are necessary to adhere to the processes and controls established by the County. These items include but may not be limited to County owned and maintained, hardwired and/or wireless networks, internet access, VPN access software, email addresses, licenses/usernames/passwords for County owned software, local printers, local phones, printer paper, check stock, and other supplies and resources. County will maintain proper licenses and adequate Technology support for all items identified in this section. This does not include costs and expenses related to our technology.

EMAIL - The County acknowledges that (a) Rehmann, the County and others, if any, participating in this engagement may correspond or convey documentation via Internet email unless the County expressly requests otherwise, (b) no party has control over the performance, reliability, availability, or security of Internet email, and (c) Rehmann shall not be liable for any loss, damage, expense, harm or inconvenience resulting from the loss, delay, interception, corruption, or alteration of any Internet email.

STANDARDS, LAWS AND REGULATIONS - It is understood that the financial consulting and outsourcing services provided by us will, collectively, be considered our informal views or advice rendered on a good-faith basis and should not be considered an absolute guarantee as to the County’s compliance with generally accepted accounting principles, federal or state laws, contracts, or as to matters that may be accepted or found by a court of law. Accordingly, our advice, recommendations, and decisions will represent our professional, unbiased views based on the data we are able to obtain within a reasonable timeframe, using our best efforts.

ERRORS, FRAUD AND ILLEGAL ACTS - The services to be rendered by us cannot be relied on to detect errors, fraud, or illegal acts that may exist. However, we will inform you of any material errors and of any evidence or information that comes to our attention that may indicate that fraud may have occurred. We will report to you any evidence or information that comes to our attention during the performance of our services regarding potential illegal acts (including regulatory violations) that may have occurred, unless they are clearly inconsequential.

OPINIONS ON FINANCIAL STATEMENTS, INTERNAL CONTROLS AND COMPLIANCE - The purpose of this engagement is not to perform an audit in any form or capacity, as such, we have no responsibility to express an opinion, or any other form of assurance on any aspects of the County’s activities, including financial statements, internal controls, or compliance. We will not audit any financial statements, forecasts, financial data nor independently verify or express an opinion or any form of assurance on the financial data at the County and thus, our work product will be subject to the validity and completeness of the underlying data available at the County. We have no responsibility to identify and communicate significant deficiencies or material weaknesses in internal controls as part of our services.

FREEDOM OF INFORMATION ACT (FOIA) - The County retains all responsibility related to requests made for information under FOIA and will maintain an individual responsible for collecting, coordinating, and responding to all FOIA requests. Documents and work products produced and maintained in Rehmann owned locations and software or

Rehmann Consulting & Outsourcing Engagement Letter Terms

maintained on Rehmann owned equipment are and remain the property of Rehmann until transmitted to the County in electronic or physical form. Documents or work product transmitted to the County may or may not be subject to FOIA under the Accountant-Client privilege recognized by Michigan Law. To the extent we are requested or required to participate in the gathering of documents to be provided in response to a FOIA request, our efforts in complying with such requests will be deemed billable to the County as a separate engagement. We shall be entitled to reasonable compensation for our time and reasonable reimbursement for our expenses, including attorney fees, in complying with this request.

CLAIMS - Because there are inherent difficulties in recalling or preserving information as the period after an engagement increases, the County agrees that, notwithstanding any applicable statute of limitations, any claim based on this engagement must be filed within 12 months after performance of our services (i.e. after termination of the services that are covered by this engagement), unless the County has previously provided us with a written notice of a specific defect in our services that forms the basis of the claim.

THIRD PARTY PROCEEDINGS - As a result of our prior or future services to the County, we might be requested to provide information or documents to a third party in a legal, administrative, arbitration or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to the County as a separate engagement. We shall be entitled to reasonable compensation for our time and reasonable reimbursement for our expenses (including attorney fees and legal costs) in complying with this request. For all requests, we will observe the confidentiality requirements of our profession and will notify County management promptly of the request. If anyone requests or subpoenas any information or materials related to this engagement which is in our custody or control, we will inform County management. Should the County request us to take any legal action to seek protection against disclosure of such information or materials, the County will either retain and pay for legal counsel to represent us, or will indemnify us for all costs and expenses, including attorney's fees and legal expenses.

LIABILITY, INDEMNIFICATION AND HOLD HARMLESS - The parties agree that our maximum liability for any negligent errors or omissions committed by us in the performance of this engagement will be limited to the amount of our fees paid by the County for the most recent 12 month period of this engagement.

The County shall indemnify and hold harmless Rehmann, its affiliates, partners and employees harmless from and against any damages, payments, losses, costs or expenses (including attorneys' fees and legal costs) paid or incurred by Rehmann, its affiliates, partners, and employees at any time and in any way i) relating to claims by any County employees or former employees; ii) attributable to misrepresentations by the County; or, iii) arising out of or relating to the services under this engagement, including without limitation, claims that would be typically covered by directors and officers liability insurance. There shall be no indemnification for liability resulting from gross negligence or willful misconduct. The foregoing indemnity is intended to apply to the extent not contrary to applicable law. This paragraph shall survive the termination of this engagement for any reason.

Notwithstanding anything to the contrary, Rehmann's maximum aggregate liability under this agreement (regardless of form of action, whether in contract, tort, negligence or otherwise), shall be limited to the fees paid by the County to Rehmann for the portion of the 12 months during the term of this engagement in which the latest event, act, or omission occurs which gives rise to such liability. In no event shall Rehmann be liable for consequential, incidental, special or punitive loss, damage or expense (including, without limitation, lost profits, opportunity costs, etc.), even if we have been advised of their possible existence. This provision shall survive the termination of this engagement for any reason. We shall indemnify you for any damages or losses related to our gross negligence and willful misconduct.

OFFERS OF EMPLOYMENT - The County agrees not to solicit Rehmann staff with offers of employment. A placement fee will apply for each Rehmann employee, hired in any capacity during and for 12 months following the termination of this engagement. The fee will be equal to one year's total compensation for the employee hired.

PROMOTIONAL MATERIALS - The County consents to Rehmann's use of the County name and a factual description of the services to be performed by Rehmann under this agreement in Rehmann's advertising and promotional materials and other proposal opportunities.

FORCE MAJEURE - Neither party shall be liable to the other for damages caused by an interruption of this engagement where such interruption is due to war, rebellion, or insurrection, acts of God, fire, governmental statute, judicial or agency order or regulation prohibiting the performance of this Agreement, labor disputes, or for other causes beyond the reasonable control of either party.

TRANSITION OF SERVICES - Depending on the nature of services provided, Rehmann may need to participate process of facilitating the transition of services provided under this agreement to an employee of the County or another service provider. Rehmann agrees to actively participate to promote a smooth transition process assuming the County's account is not delinquent. The County is responsible for proper planning for all aspects of the transition process, including hiring of any employees or procurement of alternate service providers in a timeframe sufficient to allow for the transition process to be complete by the end of the contract period. If the transition period extends past the contract period, Rehmann will continue to participate in the transition process but at the then current standard hourly rates. Rehmann is not responsible for any cost incurred by the County for the employee or alternate service provider to whom tasks/responsibility is being transferred. If the employee or alternate service provider is for any reason unwilling or unable to participate in the transition process, in a manner sufficient to facilitate a smooth transition, Rehmann in its sole discretion, may withdraw from participation in the transition process, and the County will be responsible to work with the employee or alternate service provider to facilitate any transition.

MISCELLANEOUS - Neither party may assign its obligations under this engagement without the express written approval of the other. The terms of this engagement shall be construed under the laws of the State of Michigan. The waiver by either party of any provision of this engagement shall not operate or be construed as a waiver of any subsequent breach. If any provision herein is in conflict with any applicable statute or rule of law, or is otherwise rendered unenforceable, such offending provision shall be null and void only to the extent of such conflict or unenforceability, but shall be deemed separate from and shall not invalidate any other provision herein.

ARBITRATION - Any dispute or controversy arising out of or relating to this engagement/contract, shall be submitted to arbitration following the Commercial Arbitration rules then in effect of the American Arbitration Association. The parties shall mutually agree on the arbitrator. In the event they are unable to agree, there shall be three arbitrators, with each party choosing its own and the third arbitrator chosen by the two selected by the parties. The arbitrator(s) may grant injunctive or other relief. The decision of the arbitrator(s) will be final, conclusive and binding on the parties. Judgment may be entered based on the arbitrator's decision in any court having jurisdiction. Rehmann and the County will each pay one-half of the arbitrator's cost and expenses. The prevailing party shall be entitled to an award for all costs and expenses, including reasonable attorney's fees, incurred by it in enforcing this engagement/contract.

WAIVER OF JURY TRIAL - The County hereby waives its right to a trial by jury for any and all disputes arising under this engagement.

Rehmann

E-Billing Enrollment/Confirmation

Timely and easy-to-access invoices and statements will now be emailed to you. Please provide your contact information below to start taking advantage of electronic invoicing and statements.

Primary Billing Contact: _____

Billing Phone Number: _____

Email Address: _____

Comments:

If you are already taking advantage of e-Billing, we will confirm this information in our systems. Additionally, the billing contact will receive information on e-Payment options to simplify your accounts payable process.

MICHIGAN DEPARTMENT OF TREASURY

UNIFORM CHART OF ACCOUNTS

FOR LOCAL UNITS OF GOVERNMENT



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This version of the Uniform Chart of Accounts is a full revision of the entire chart of accounts. All previous versions are now obsolete and should be destroyed.

The Uniform Chart of Accounts for Local Units of Government (Counties, Cities, Villages and Townships; and Authorities and Commissions established by counties, cities, villages and townships) has been developed by the Community Engagement and Finance Division of the Michigan Department of Treasury with the assistance of the Michigan Committee on Governmental Accounting and Auditing.

All local units of government in Michigan must use the Uniform Chart of Accounts. However, some governments may choose to implement a chart of accounts that is more complex than this chart (use of additional digits, etc.). This is acceptable as long as the chart used is consistent with this Chart of Accounts.

The Community Engagement and Finance Division is responsible for general oversight of the financial administration and related audits of local units of government. The Division issues guidance to assist local units in implementing new legislation that affects the accounting and auditing responsibilities of the units and provides instruction on the appropriate methods and procedures to be used when filing statutorily mandated financial reports. These responsibilities are established primarily by the Uniform Budgeting and Accounting Act, 1968 Public Act (PA) 2 and 1919 PA 71.

1968 PA 2, Michigan Compiled Laws (MCL) 141.421 states:

(1) The state treasurer shall prescribe uniform charts of accounts for all local units of similar size, function, or service designed to fulfill the requirements of good accounting practices relating to general government. Such chart of accounts shall conform as nearly as practicable to the uniform standards as set forth by the governmental accounting standards board or by a successor organization that establishes national generally accepted accounting standards and is determined acceptable to the state treasurer. The official who by law or charter is charged with the responsibility for the financial affairs of the local unit shall insure that the local unit accounts are maintained and kept in accordance with the chart of accounts. The state treasurer may also publish standard operating procedures and forms for the guidance of local units in establishing and maintaining uniform accounting.

To access the full text of any Michigan Public Act or MCL section, go to the Michigan Legislature Web site at legislature.mi.gov.

The Uniform Chart of Accounts provides a systematic arrangement and means for the uniform accumulation, recording, and reporting of financial information and transactions for all local units of government in Michigan. This system follows Generally Accepted Accounting Principles (GAAP) and Michigan law. If used consistently and properly, it will facilitate the preparation of prescribed reports and will assure responsible local officials and the general public that similar transactions are recorded in the same manner, not only within a local unit but also among local units.

SECTION 1 INTRODUCTION

The Uniform Chart of Accounts is designed to serve basic legislative, budgetary, and accounting objectives. In addition, it provides a means for local units to meet additional legal requirements of the unit for budgeting and uniform accounting and reporting, regardless of the size of the unit.

BUDGETS AND THE UNIFORM CHART OF ACCOUNTS

1968 PA 2 established budgeting requirements and prohibits deficit spending by local units of government in Michigan. Further, legislation concerning the requirement of local units to adopt a budget resulted in the enactment of 1978 PA 621, an amendment to 1968 PA 2.

The Budget Act requires all local units of government in Michigan to adopt balanced budgets, to establish responsibilities and define the procedure for the preparation, adoption, and maintenance of the budget, and to require certain information for the budget process.

Proper accounting and auditing in accordance with the Uniform Chart of Accounts greatly enhances the ability of the local unit to prepare and approve a budget that accurately reflects the financial condition of the unit to ensure that services are provided within available means.

For specific legal requirements pertaining to budgets, please refer to the Uniform Budget Manual for Local Units of Government. This manual is available on Treasury's Web site at https://www.michigan.gov/treasury/0,4679,7-121-1751_2194-171570--,00.html under Manuals for Accounting Guidance.

FINANCIAL REPORTING AND THE UNIFORM CHART OF ACCOUNTS

In addition to budget requirements, local governments are required to prepare annual (biennial for certain local units) financial statements in accordance with Generally Accepted Accounting Principles and obtain an audit of these financial statements. Local units of government will find that adhering to the Uniform Chart of Accounts will facilitate the preparation and audit of the required financial statements.

The [Governmental Accounting Standards Board \(GASB\)](#) is the primary standard-setting body for acceptable accounting principles for state and local government entities.

Local governments must follow the GASB standards and consider the applicability of the other accounting guidance to receive an unmodified opinion on the audited financial statements. Detailed information concerning basic financial records, documents, and procedures applicable to all local units of government in Michigan may be found in the "Michigan" which was developed under the authority of 1968 PA 2 and 1919 PA 71.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

DATE: April 20, 2020

TO: Michigan Local Units of Government

FROM: Michigan Department of Treasury

SUBJECT: New Michigan Uniform Chart of Accounts Implementation Dates

We are postponing the date by which local units in the state of Michigan must implement the Uniform Chart of Accounts (UCA). The first local units that need to implement the UCA are those with a fiscal year ending (FYE) October 31, 2022. Those units and all other units following this date will need to fully utilize the UCA by the conclusion of their fiscal year end as shown in the chart below. Treasury recommends that in most cases a unit would have implemented their chart of accounts at the beginning of their fiscal year to ease implementation. Early implementation is allowed and recommended.

Recommended Implementation Date	Deadline FYE for Implementation
November 1, 2021	October 31, 2022
December 1, 2021	November 30, 2022
January 1, 2022	December 31, 2022
February 1, 2022	January 31, 2023
March 1, 2022	February 28, 2023
April 1, 2022	March 31, 2023
May 1, 2022	April 30, 2023
June 1, 2022	May 31, 2023
July 1, 2022	June 30, 2023
August 1, 2022	July 31, 2023
September 1, 2022	August 31, 2023
October 1, 2022	September 30, 2023

If you have further questions, please email us at TreasLocalGov@michigan.gov.

Chart of Accounts

This is an example of the Finance/Accounting Department Chart of Accounts County of Leelanau

Account Number	Description	Type	Category	Account Code	Fund Code	Fund Type
Fund 101 General Fund						
825201-702.000	Overtime	E	Conversion to 12 digit	101.000.191.702.000	Conversion keeping 15 digit	101.000.191.702.000
825201-703.000	Salaries	E	101.191.703.000	101.000.191.703.000		101.000.191.703.000
825201-703.001	Temporary Office Assistant	E	101.191.703.001	101.000.191.703.001		101.000.191.703.001
825201-703.005	Salaries -work holiday	E	101.191.003.005	101.000.191.003.005		101.000.191.003.005
825201-703.006	Salaries -non-work holiday	E	101.191.703.006	101.000.191.703.006		101.000.191.703.006
825201-703.014	Longevity	E	101.191.703.014	101.000.191.703.014		101.000.191.703.014
825201-703.015	Salaries Personal Leave Payoff	E	101.191.703.015	101.000.191.703.015		101.000.191.703.015
825201-703.020	Hazard Pay	E	101.191.703.020	101.000.191.703.020		101.000.191.703.020
825201-706.000	401(a) Pension Plan	E	101.191.706.000	101.000.191.706.000		101.000.191.706.000
825201-717.000	Social Security	E	101.191.717.000	101.000.191.717.000		101.000.191.717.000
825201-718.000	Hospitalization	E	101.191.718.000	101.000.191.718.000		101.000.191.718.000
825201-718.010	Hospitalization Buyout	E	101.191.718.010	101.000.191.718.010		101.000.191.718.010
825201-719.000	Retirement	E	101.191.719.000	101.000.191.719.000		101.000.191.719.000
825201-720.000	Life Insurance/Disability	E	101.191.720.000	101.000.191.720.000		101.000.191.720.000
825201-721.000	Unemployment Compensation	E	101.191.721.000	101.000.191.721.000		101.000.191.721.000
825201-722.001	Disability	E	101.191.722.001	101.000.191.722.001		101.000.191.722.001
825201-727.000	Office/Operating Supplies	E	101.191.727.000	101.000.191.727.000		101.000.191.727.000
825201-728.000	Postage	E	101.191.728.000	101.000.191.728.000		101.000.191.728.000
825201-775.000	Repair and Maintenance	E	101.191.775.000	101.000.191.775.000		101.000.191.775.000
825201-801.000	Contractual Services	E	101.191.801.000	101.000.191.801.000		101.000.191.801.000
825201-807.000	Membership Dues and Fees	E	101.191.807.000	101.000.191.807.000		101.000.191.807.000
825201-808.000	Subscriptions	E	101.191.808.000	101.000.191.808.000		101.000.191.808.000
825201-817.000	Microfilm	E	101.191.817.000	101.000.191.817.000		101.000.191.817.000
825201-850.000	Telephone	E	101.191.850.000	101.000.191.850.000		101.000.191.850.000
825201-860.000	Travel	E	101.191.860.000	101.000.191.860.000		101.000.191.860.000
825201-941.000	Computer Charges (Rental)	E	101.191.941.000	101.000.191.941.000		101.000.191.941.000
825201-942.000	Copy Machine Charges (Rental)	E	101.191.942.000	101.000.191.942.000		101.000.191.942.000
825201-943.000	Buildings & Grounds Charges	E	101.191.943.000	101.000.191.943.000		101.000.191.943.000
825201-954.000	Insurance and Bonds	E	101.191.954.000	101.000.191.954.000		101.000.191.954.000
825201-954.001	Workers' Comp.	E	101.191.954.001	101.000.191.954.001		101.000.191.954.001
825201-960.000	Education	E	101.191.960.000	101.000.191.960.000		101.000.191.960.000
825201-970.010	Capital Outlay < \$5,000.00	E	101.191.970.010	101.000.191.970.010		101.000.191.970.010

EXECUTIVE DOCUMENT SUMMARY

Department: <u>Equalization</u> Contact Person: _____ Telephone Number: _____	Submittal Dates <input checked="" type="checkbox"/> Select Meeting Type: <u>Executive Board</u> Date of Meeting: _____ <u>09/10/2024</u>
Financial/Source Selection Method	Vendor: _____ Address/ Phone: _____ <b style="color: red;">Description: FYI/Review/Recommend./Update
<input type="checkbox"/> Select One: <u>Select One</u> <input checked="" type="checkbox"/> Other: <u>Approval of L-4029</u> <input type="checkbox"/> Account No.: _____ <input type="checkbox"/> CIP Project? <input type="checkbox"/> If Grant, Match Account No.: _____	
Budgeted Amount: _____ Contracted Amount: _____	
Document Description	
<input type="checkbox"/> Request to Waive Board Policy on Bid Requirements <input type="checkbox"/> Financial Review Completed <input type="checkbox"/> Department Head/Elected Official Authorization The FY 2024 L-4029 Tax Rate Request must be completed and submitted to the Equalization Department in order to allow time to prepare winter tax bills, which are billed by December 1st. The L-4029 must be signed by both the County Clerk and the County Board Chairperson.	
<p>Suggested Recommendation:</p> <p>I move to recommend that the County Board of Commissioners approve millage rates that do not exceed the maximum allowable millage levies (Column 9) and place those millage rates in Column 11 as the millage rates requested to be levied on December 1st and return the L-4029 to the Equalization Director.</p>	

 Department Approval: Andrew Giguere

 Digitally signed by Andrew Giguere
 Date: 2024.08.27 10:52:27 -04'00'

 Date: 08/27/2024

2024 Tax Rate Request (This form must be completed and submitted on or before September 30, 2024)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes		2024 Taxable Value of ALL Properties in the Unit as of 5-28-2024
Leelanau County		3,945,944,457
Local Government Unit Requesting Millage Levy		
Leelanau County		
For LOCAL School Districts: 2024 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.		

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2024 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2023 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2024 Current Year "Headlee" Millage Reduction Fraction	(7) 2024 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
ALLOC	OPER	NOV-69	6.2000	3.3580	0.9852	3.3083	1.0000	3.3083	3.3083	N/A	Indefin
Voted	Road	8-6-24	0.5000	0.5000	1.0000	0.5000	1.0000	0.5000	N/A		12-2-25
Voted	Senior	8-6-24	0.3200	0.3200	1.0000	0.3200	1.0000	0.3200	N/A		12-2-25
Voted	Early Childhood	11-05-19	0.2530	0.2458	0.9852	0.2421	1.0000	0.2421	N/A		12-2-24

Prepared by **Andrew Giguere** Telephone Number **(231) 256-9823** Title of Preparer **Equalization Director** Date _____

CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input checked="" type="checkbox"/> Clerk	Signature	Print Name	Date
<input type="checkbox"/> Secretary		MICHELLE L. CROCKER	
<input checked="" type="checkbox"/> Chairperson	Signature	Print Name	Date
<input type="checkbox"/> President		TY WESSELL	

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

** IMPORTANT: See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2024 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

Instructions For Completing Form 614 (L-4029) 2024 Tax Rate Request, Millage Request Report To County Board Of Commissioners

These instructions are provided under MCL Sections 211.24e (truth in taxation), 211.34 (truth in county equalization and truth in assessing), 211.34d (Headlee), and 211.36 and 211.37 (apportionment).

Column 1: Source. Enter the source of each millage. For example, allocated millage, separate millage limitations voted, charter, approved extra-voted millage, public act number, etc. Do not include taxes levied on the Industrial Facilities Tax Roll.

Column 2: Purpose of millage. Examples are: operating, debt service, special assessments, school enhancement millage, sinking fund millage, etc. A local school district must separately list operating millages by whether they are levied against ALL PROPERTIES in the school district or against the NON-HOME group of properties. (See State Tax Commission Bulletin 2 of 2024 for more explanation.) A local school district may use the following abbreviations when completing Column 2: "Operating ALL" and "Operating NON-HOME". "Operating ALL" is short for "Operating millage to be levied on ALL PROPERTIES in the local school district" such as Supplemental (Hold Harmless) Millages and Building and Site Sinking Fund Millages. "Operating NON-HOME" is short for "Operating millage to be levied on ALL PROPERTIES EXCLUDING PRINCIPAL RESIDENCE, QUALIFIED AGRICULTURAL, QUALIFIED FOREST AND INDUSTRIAL PERSONAL PROPERTIES in the local school district" such as the 18 mills in a district which does not levy a Supplemental (Hold Harmless) Millage.

Column 3: Date of Election. Enter the month and year of the election for each millage authorized by direct voter approval.

Column 4: Millage Authorized. List the allocated rate, charter aggregate rate, extra-voted authorized before 1979, each separate rate authorized by voters after 1978, debt service rate, etc. (This rate is the rate before any reductions.)

Column 5: 2023 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. Starting with taxes levied in 1994, the "Headlee" rollback permanently reduces the maximum rate or rates authorized by law or charter. The **2023** permanently reduced rate can be found in column 7 of the **2023** Form L-4029. For operating millage approved by the voters after April 30, 2023, enter the millage approved by the voters. For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

Column 6: Current Year Millage Reduction Fraction. List the millage reduction fraction certified by the county treasurer for the current year as calculated on Form 2166 (L-4034), *2024 Millage Reduction Fraction Calculations Worksheet*. The millage reduction fraction shall be rounded to four (4) decimal places. The current year millage reduction fraction shall not exceed 1.0000 for 2024 and future years. This prevents any increase or "roll up" of millage rates. Use

1.0000 for new millage approved by the voters after April 30, 2024. For debt service or special assessments not subject to a millage reduction fraction, enter 1.0000.

Column 7: 2024 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. The number in column 7 is found by multiplying column 5 by column 6 on this 2024 Form L-4029. This rate must be rounded DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

Column 8: Section 211.34 Millage Rollback Fraction (Truth in Assessing or Truth in Equalization). List the millage rollback fraction for 2024 for each millage which is an operating rate. Round this millage rollback fraction to 4 decimal places. Use 1.0000 for school districts, for special assessments and for bonded debt retirement levies. For counties, villages and authorities, enter the Truth in Equalization Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON CEV FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. Use 1.0000 for an authority located in more than one county. For further information, see State Tax Commission Bulletin 2 of 2024. For townships and cities, enter the Truth in Assessing Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON ASSESSED VALUE FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. The Section 211.34 Millage Rollback Fraction shall not exceed 1.0000.

Column 9: Maximum Allowable Millage Levy. Multiply column 7 (2024 Millage Rate Permanently Reduced by MCL 211.34d) by column 8 (Section 211.34 millage rollback fraction). Round the rate DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter millage from Column 4.

Column 10/Column 11: Millage Requested to be Levied. Enter the tax rate approved by the unit of local government provided that the rate does not exceed the maximum allowable millage levy (column 9). A millage rate that exceeds the base tax rate (Truth in Taxation) cannot be requested unless the requirements of MCL 211.24e have been met. For further information, see State Tax Commission Bulletin 2 of 2024. A LOCAL School District which levies a Supplemental (Hold Harmless) Millage shall not levy a Supplemental Millage in excess of that allowed by MCL 380.1211(3). Please see the memo to assessors dated October 26, 2004, regarding the change in the collection date of certain county taxes.

Column 12: Expiration Date of Millage. Enter the month and year on which the millage will expire.

EXECUTIVE DOCUMENT SUMMARY

Department: <u>Maintenance</u> Contact Person: <u>Jerry Culman</u> Telephone Number: <u>231-432-0555</u>	Submittal Dates <input checked="" type="checkbox"/> Select Meeting Type: <u>Executive Board</u> Date of Meeting: <u>09/10/2024</u>
Financial/Source Selection Method <input type="checkbox"/> Select One: <u>Quotation</u> <input type="checkbox"/> Other: _____ <input checked="" type="checkbox"/> Account No.: <u>631.000.000.801.003</u> <input type="checkbox"/> CIP Project? <input type="checkbox"/> If Grant, Match Account No.: _____	Vendor: <u>Spinniken Lawn & Irrigation LLC</u> Address/ Phone: <u>6730 E Alpers Road</u> <u>Lake Leelanau, MI 49653</u> Description: <u>Renewal</u>
Budgeted Amount: <u>\$ 490.00</u> Contracted Amount: <u>\$ 520.00</u>	
Document Description	
<input checked="" type="checkbox"/> Request to Waive Board Policy on Bid Requirements <input type="checkbox"/> Department Head/Elected Official Authorization <p>Leelanau County is currently in contract with Spinniken Lawn & Irrigation LLC dated 5/16/23 for a two-year contract (2023 & 2024) with (2) two one-year extensions.</p> <p>The quote for a (1) one year extension is attached with a \$30.00 increase per mow for 2025.</p> <p>Also noted the original contract has an option "at the County's request, the Contractor shall provide a one-time season start dethatching". The original contract quoted a rate of \$2,250.00 and the proposed quote for 2025 is a reduced rate of \$1,500.00 should the County request that service.</p> <p>Spinniken Lawn & Irrigation has also quoted an optional spring clean-up rate of \$84.00 per hour not outlined in the original contract.</p> <p>Suggested Recommendation:</p> <p>I move to recommend to the Board of Commissioners that the Board Policy on Bid Requirements be waived and approve a one-year extension on the contract with Spinniken Lawn & Irrigation for County campus lawn mowing at \$520.00 per mow, adding optional spring-clean up at \$84.00/hour and updating the optional dethatching rate to \$1,500.00.</p>	



Name: Leelanau Government Center
 Address: _____
 Contact: _____
 Phone: _____

Billing Address:
 Name: _____
 Address: _____
 Contact: _____
 Phone: _____

Services Description

1. Lawn Maintenance (Per Cut) – includes trimming where needed and blowing off hard surfaces. Generally lawn maintenance is performed once per week.
2. Spring Clean Up includes leaf removal and stick removal this does not include weeding of the beds.
3. Spring Dethatching is the partial removal of dead grass and thatch that builds up in the lawn with a dethatching machine. This is done in the spring.

Leelanau Government Center 2025 -2027

Service	Visits	Price Per Visit	Price for the Year
Lawn Maintenance	20	\$520	\$10,400.00
Spring Clean-Up (optional)	1	\$84.00 per hour	
Spring Dethatching (optional)	1	\$1500.00	\$1500.00
Sprinkler Service Call	1	\$110.00	
Total Yearly Cost			\$10,400.00

Specifications

- Spinniken Charges time and materials for any repairs needed on irrigation system (\$110 per hour + parts)
- The number of mowings is only an estimate and is different each year based on weather.

Please sign below if the above terms and pricing are agreeable and you would like to work with Spinniken Lawn

Owners Signature: _____
 Date: _____

SLI Signature: _____
 Matt Spinniken

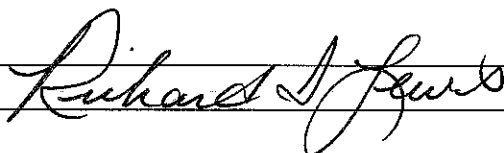
Sign and return one copy and keep one copy for yourself

RECEIVED
 AUG 27 2024
 LEELANAU COUNTY
 ACCOUNTING/FINANCE

EXECUTIVE DOCUMENT SUMMARY

Department: <u>Planning/Community Development</u> Contact Person: <u>Richard I. Lewis</u> Telephone Number: <u>231-256-9711</u>	Submittal Dates <input type="checkbox"/> Select Meeting Type: <u>Executive Board</u> Date of Meeting: <u>09/10/2024</u>
Financial/Source Selection Method <input type="checkbox"/> Select One: <u>Select One</u> <input type="checkbox"/> Other: <u>Brownfield West Bay/Bayshore Term.</u> <input type="checkbox"/> Account No.: _____ <input type="checkbox"/> CIP Project? <input type="checkbox"/> If Grant, Match Account No.: _____	Vendor: _____ Address/ Phone: _____ Description: <u>Boards/Comm. Recommendation</u>
Budgeted Amount: _____ Contracted Amount: _____	
Document Description	
<input type="checkbox"/> Request to Waive Board Policy on Bid Requirements <input type="checkbox"/> Financial Review Completed <input type="checkbox"/> Department Head/Elected Official Authorization	
<p>The Leelanau County Brownfield Redevelopment Authority (LCBRA) has recommended termination of the West Bay/West Shore Brownfield Plan. A Brownfield Plan was adopted in March of 2007, amended on June 2017, and an Act 381 work Plan was approved by the Environmental Quality Department (DEQ-now the MI Department of Environment, Great Lakes, and Energy [EGLE]) in 2018, which allows for the capture of both local and school tax increment revenues for the reimbursement of eligible expenses.</p> <p>On December 3, 2009 the LCBRA approved disbursements to West Bay Partners, LLC (the "Developer") for reimbursement of their approved eligible activities. The proposed redevelopment outlined in the Brownfield Plan has not occurred since the adoption of the Brownfield Plan and subsequent amendment. Since this project has failed to occur, the LCBRA has recommended termination of the Brownfield Plan as allowed by Act 381 of 1996, as amended. There are no outstanding obligations, debt, or eligible activities to reimburse.</p> <p>The County must hold a public hearing. The notice of the public hearing must be published once in the local paper at least thirty (30) days prior to the public hearing.</p> <p>The LCBRA passed the following motion at their June 18th meeting: Motion by Lewis, seconded by Allgaier, to recommend the County Board of Commissioners set a public hearing to start the process of terminating the West Bay/West Shore Brownfield Plan. Motion carried 5-0.</p>	
<p>Suggested Recommendation: I RECOMMEND TO THE LEELANAU COUNTY BOARD OF COMMISSIONERS TO SET THE PUBLIC HEARING FOR TERMINATION OF THE WEST BAY/WEST SHORE BROWNFIELD PLAN FOR TUESDAY, OCTOBER 8, 2024, AT 6:30 P.M</p>	

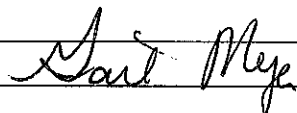
Department Approval: _____


Date: 09/05/2024

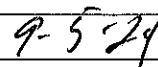
EXECUTIVE DOCUMENT SUMMARY

Department: <u>Planning/Community Development</u> Contact Person: <u>Gail Myer</u> Telephone Number: <u>231-256-9812</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Submittal Dates</th> </tr> <tr> <td style="width: 50%;"><input checked="" type="checkbox"/> Select Meeting Type: <u>Executive Board</u></td> <td style="width: 50%;"></td> </tr> <tr> <td>Date of Meeting: <u>09/10/2024</u></td> <td></td> </tr> </table>	Submittal Dates		<input checked="" type="checkbox"/> Select Meeting Type: <u>Executive Board</u>		Date of Meeting: <u>09/10/2024</u>							
Submittal Dates													
<input checked="" type="checkbox"/> Select Meeting Type: <u>Executive Board</u>													
Date of Meeting: <u>09/10/2024</u>													
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Financial/Source Selection Method</th> </tr> <tr> <td style="width: 50%;"><input type="checkbox"/> Select One: <u>Select One</u></td> <td style="width: 50%;"></td> </tr> <tr> <td><input type="checkbox"/> Other: _____</td> <td></td> </tr> <tr> <td><input checked="" type="checkbox"/> Account No.: <u>101.645.400.TBD</u></td> <td></td> </tr> <tr> <td><input type="checkbox"/> CIP Project?</td> <td></td> </tr> <tr> <td><input type="checkbox"/> If Grant, Match Account No.: _____</td> <td></td> </tr> </table>	Financial/Source Selection Method		<input type="checkbox"/> Select One: <u>Select One</u>		<input type="checkbox"/> Other: _____		<input checked="" type="checkbox"/> Account No.: <u>101.645.400.TBD</u>		<input type="checkbox"/> CIP Project?		<input type="checkbox"/> If Grant, Match Account No.: _____		Vendor: <u>MSU Extension</u> Address/ <u>3385 Third Street Ste B</u> Phone: <u>Manistee MI 49660</u> Description: <u>Professional Services</u>
Financial/Source Selection Method													
<input type="checkbox"/> Select One: <u>Select One</u>													
<input type="checkbox"/> Other: _____													
<input checked="" type="checkbox"/> Account No.: <u>101.645.400.TBD</u>													
<input type="checkbox"/> CIP Project?													
<input type="checkbox"/> If Grant, Match Account No.: _____													
Budgeted Amount: _____ Contracted Amount: _____													
Document Description													
<input type="checkbox"/> Request to Waive Board Policy on Bid Requirements <input type="checkbox"/> Department Head/Elected Official Authorization													
<p>Please see attached an MSU Extension Services Agreement for the Annual Planning Commission Fall Training Program to be held here at the Government Center on October 9. The agreement is to cover the featured speaker, Mary Reilly's mileage costs of \$110.00. Due to the Memorandum of Understanding between Leelanau County and MSU Extension, her time to prepare, drive, and deliver the program is covered!</p> <p>The service agreement allows the university to bill the County AFTER the program is complete. If for any reason the program is cancelled, the County will not be obligated to pay the fee.</p>													
<p>Suggested Recommendation:</p> <p>I move to recommend that the Board of Commissioners approve the MSU Extension Services agreement and Statement of Work as presented for the Annual Planning Commission Fall Training Program and authorize the Chairman to sign same.</p>													

Department Approval:



Date:



**SERVICES AGREEMENT WITH MSU EXTENSION AT
MICHIGAN STATE UNIVERSITY**

Thank you for your request for services from the MSU EXTENSION at Michigan State University.

1. **Purpose.** The University, through MSU EXTENSION, will perform the services and provide the deliverables described in Exhibit A.
2. **Payment.** You agree to pay, when you receive an invoice, according to the financial terms on Exhibit A.
3. **Confidentiality.** "Confidential Information" means any materials, written information, and data marked "Confidential" that you provide. If you provide material verbally that you want treated as confidential, you must write down that information, mark it as Confidential, and forward it to the MSU EXTENSION within 30 days of first sharing the information. Confidential Information does not include information in the public domain or independently known or obtained by the University. The University agrees to treat your Confidential Information with the same degree of care that it uses to protect its own confidential information, and, to the extent allowed by law, keep the Confidential Information confidential for a period of three (3) years from the termination date of this agreement.
4. **Intellectual Property.** Any intellectual property you provide to MSU Extension will remain your intellectual property. Any intellectual property that MSU Extension provides to the project will remain the intellectual property of the University. The work performed under this Agreement, including any data collection and deliverables, and any resulting intellectual property are the property of MSU. Any work produced under this Agreement is not work made for hire. MSU grants you a license to use any deliverables for your own internal use.
5. **Export Control.** You may not provide any export controlled data or materials to the University without the University agreeing in writing in advance.
6. **Termination.** Either you or the University may terminate this agreement by giving 10 days written notice to the other. You will pay all reasonable costs and non-cancelable obligations incurred by the University at the time of the termination. At your request and expense, the University will return to you or destroy all unused material provided by you.
7. **Independent Contractor.** The University is an independent contractor providing services to you. You and the University do not have the relationship of partners, joint venturers, principals or agents.
8. **Liability.** IN NO EVENT WILL THE UNIVERSITY BE RESPONSIBLE FOR ANY DAMAGES OR PENALTIES RESULTING FROM THE UNIVERSITY'S FAILURE TO PROVIDE, OR DELAY IN PROVIDING, THE SERVICES OR DELIVERABLES. IF A SERVICE OR DELIVERABLE IS FOUND, WITHIN SIX MONTHS OF INVOICE, TO BE SUBSTANTIALLY DEFECTIVE, THE UNIVERSITY WILL CORRECT THE DEFECTIVE PORTION OF THE SERVICE OR DELIVERABLE AT NO COST TO YOU. THIS IS YOUR SOLE AND EXCLUSIVE REMEDY UNDER THIS AGREEMENT. THE SERVICES AND DELIVERABLES ARE PROVIDED "AS IS" AND UNIVERSITY EXPRESSLY DISCLAIMS ANY WARRANTIES EXISTING BY OPERATION OF LAW, INCLUDING, BUT NOT LIMITED TO, THOSE WHICH ARE EXPRESS OR IMPLIED, MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT WILL THE UNIVERSITY BE LIABLE FOR ANY INDIRECT, SPECIAL, PUNITIVE, EXEMPLARY OR CONSEQUENTIAL DAMAGES WHATSOEVER, NOR WILL THE UNIVERSITY'S AGGREGATE LIABILITY TO YOU EVER EXCEED THE AMOUNT PAID BY YOU UNDER THIS AGREEMENT.
9. **Conditions Beyond Control.** You and/or the University will be excused from the obligations of this agreement if the performance is delayed or prevented by circumstances (except financial) reasonably beyond control, including, but not limited to, by fire, lack of water, labor or materials, storm, flood, war, rebellion, insurrection, riot, strike, differences with workmen, failure of carriers to transport or furnish facilities for transportation, as a result of some order, requisition or necessity of government, mechanical breakdown, plant shut down, and unavailability of raw materials.
10. **General.** This agreement is non-assignable and non-transferable. The State of Michigan's laws apply to this agreement, excluding its choice of law provisions. This agreement, with its Exhibit A, is the entire agreement between the parties and can only be modified in a written change signed by both you and the University.

NOTE: This agreement is not fully executed until all parties have signed. Work may begin only after the agreement is signed by all parties.

MICHIGAN STATE UNIVERSITY EXTENSION
Concurrence by MICHIGAN STATE UNIVERSITY

PURCHASER

By: _____

By: _____

Its: _____

Its: _____

Date: _____

Date: _____

EXHIBIT A- STATEMENT OF WORK**Description of Services:**

MSU Extension Educator Mary Reilly will present a 90-minute Renewable Energy Permitting under Act 233 program for members of local units of government and planning commissions in Leelanau County. The program will take place on October 9, 2024, at the Leelanau County Government Center in Suttons Bay, MI.

Financial Terms:

Upon completion of the program, Leelanau County will be invoiced for \$110 to account for educator travel costs. All educator effort (hours) for preparation, travel, and presentation will be provided for under Leelanau County's existing Memorandum of Understanding with MSU Extension.

Client Contact Information:

Gail Myer
Planning Director
Leelanau County
8527 E. Government Center Dr., Ste. 108
Suttons Bay, MI 49682
231-256-9812
gmyer@leelanau.gov

MSU Extension Contact Information:

Mary Reilly
Extension Educator
MSU Extension – Manistee County
385 Third St., Suite B
Manistee, MI 49660
231-889-4277 ex. 1
reillym8@msu.edu

EXECUTIVE DOCUMENT SUMMARY

Department: <u>County Clerk</u> Contact Person: <u>Michelle L. Crocker</u> Telephone Number: <u>231-256-9824</u>	Submittal Dates <input checked="" type="checkbox"/> Select Meeting Type: <u>Executive Board</u> Date of Meeting: <u>09/10/2024</u>
Financial/Source Selection Method <input type="checkbox"/> Select One: <u>Select One</u> <input checked="" type="checkbox"/> Other: <u>Amended Employment Agreement</u> <input type="checkbox"/> Account No.: _____ <input type="checkbox"/> CIP Project? <input type="checkbox"/> If Grant, Match Account No.: _____	Vendor: _____ Address/ Phone: _____ Description: <u>Select One</u>
Budgeted Amount: _____ Contracted Amount: _____	
Document Description	
<input type="checkbox"/> Request to Waive Board Policy on Bid Requirements <input type="checkbox"/> Financial Review Completed <input type="checkbox"/> Department Head/Elected Official Authorization At the August 20, 2024 Regular Session the following motion was made: <u>Administration - Extend Interim Administrator Contract and Delay/Redefine Administrator Search Process and Timeline:</u> #227-08202024 Regular Session MOTION BY LAUTNER THAT THE LEELANAU COUNTY BOARD OF COMMISSIONERS MOVE FORWARD WITH AN EXTENSION OF THE CURRENT CONTRACT WITH INTERIM COUNTY ADMINISTRATOR RICHARD LEWIS UNTIL MAY OF 2025. SECONDED BY O'ROURKE. Discussion - none. AYES - 6 (Lautner, O'Rourke, Rexroat, Ross, Wessell, Allgaier) NO - 0 MOTION CARRIED.	
<p>Attached please find a draft of the 2nd Amended and Restated Interim Administrator Employment Agreement. The two amendments are relative to this being an Amended and Restated Agreement and the extension of the time frame to May 31, 2025. All other terms and language remain the same.</p>	
<p>Suggested Recommendation: I recommend that the Leelanau County Board of Commissioners approve the 2nd Amended and Restated Interim Administrator Employment Agreement as presented and the Chairman be authorized to sign.</p>	

 Department Approval: Michelle L. Crocker

 Digitally signed by Michelle Crocker
 Date: 2024.09.04 12:32:25 -04'00'

Date: _____

2nd AMENDED AND RESTATED
County Government of Leelanau, Michigan
Interim Administrator Employment Agreement

Introduction

This Agreement, originally made and entered on March 22, 2024, by and between the County Government of Leelanau (hereinafter called “Employer”) and Richard I. Lewis (hereinafter called “Employee”) an individual who has the education, training, and experience in local government management, contemplated a duration not to exceed four (4) months, from April 8, 2024, to July 31, 2024; the Employer and Employee agreed to a 1st Amended and Restated Interim Administrator Employment Agreement to extend the term of the At-Will Employment Relationship until December 31, 2024, or before in the event a new Administrator/CFO is hired by the County; and now the parties agree to this 2nd Amended and Restated Interim Administrator Employment Agreement as follows:

Section 1: At-Will Employment Relationship and Term

Subject to the terms hereof, this agreement shall be for a period from August 20, 2024, to expire on May 31, 2025, or before in the event a new Administrator is hired by the County (the “Term”). This Term may be extended if mutually agreed upon by both parties in writing. Notwithstanding the Term and subject to the provisions of this Agreement, the parties acknowledge and agree that the Employee is an at-will employee and serves as the Interim County Administrator at the sole pleasure and discretion of the County Government of Leelanau. While either party may terminate this employment relationship with or without cause, and with or without notice to either party, out of respect to one another, both parties will attempt, to the extent practicable, to give the other party 30 days' notice before terminating the employment relationship.

Section 2: Duties and Authority

As the Interim County Administrator, the Employee shall perform the functions and duties specified in the County Administrator Job Description of Leelanau County Government, its ordinances, and other legally permissible and proper duties and functions of the position of County Administrator.

Section 3: Compensation

The County shall pay Mr. Richard I. Lewis an hourly rate of \$100.00 for his services to the County Government of Leelanau. He shall receive no other compensation or benefits of any kind except as expressly set forth herein. He shall be paid at the same time as full-time county employees.

Section 4: Travel and/or Lodging Reimbursement

Effective the month of June 2024, and each month thereafter for the duration of the Term, the Employee will be paid \$150.00/mo. for a car allowance. Employee will be reimbursed for business travel and lodging reimbursement as pre-approved for County activities.

Section 5: Health, Disability, and Life Insurance Benefits

No health care, disability, life insurance, or similar benefits will be provided by Leelanau County to Employee.

Section 6: Vacation, Sick, and Military Leave

No vacation, sick, or military leave benefits will be provided by Leelanau County to the Employee.

Section 7: Vehicle Expense Reimbursement

No vehicle expense reimbursement will be provided by Leelanau County to the Employee.

Section 8: Retirement

No retirement benefits will be provided by Leelanau County to Employee.

Section 9: Severance

No severance benefits will be provided by Leelanau County to the Employee.

Section 10: Hours of Work

Employee shall be allowed to establish an appropriate work schedule. It is anticipated by the parties that Employee will work approximately 25 hours per week on behalf of the Employer.

Section 11: Indemnification

To the extent permitted under federal or Michigan law, Employer shall defend, save harmless and indemnify Employee against any tort, professional liability claim or demand or other legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of Employee's duties as Interim Administrator or resulting from the exercise of judgment or discretion in connection with the performance of program duties or responsibilities hereunder, unless the act or omission involved willful or wanton conduct. The Employee may request, and the Employer shall not unreasonably refuse to provide independent legal representation at Employer's expense and Employer may not unreasonably withhold approval. Legal representation, provided by Employer for Employee, shall extend until a final determination of the legal action including any appeals brought by either party. To the extent permitted by law, the Employer shall indemnify employee against all losses, damages, judgments, interest, settlements, fines, court costs and other reasonable costs and expenses of legal proceedings including attorney's fees, and any other liabilities incurred by, imposed upon, or suffered by such Employee in connection with or resulting from any claim, action, suit or proceeding, actual or threatened, arising out of or in connection with the performance of his duties under this Agreement. To the extent permitted by law, any settlement of any claim must be made with prior approval of the Employer in order for indemnification, as provided in this Section, to be available.

Employee recognizes that Employer shall have the right to compromise any action and settle any claim or suit if Employer is covering the cost of defense under this Section. Further, Employer agrees to pay

all reasonable litigation expenses of Employee throughout the pendency of any litigation to which the Employee is a party, witness, or advisor to the Employer. Such expense payments shall continue beyond Employee's service to the Employer as long as litigation is pending. Further, Employer agrees to pay Employee reasonable consulting fees and travel expenses when Employee services as a witness, advisor, or consultant to Employer regarding pending litigation.

Section 12: Bonding

Employer shall bear the full cost of any fidelity or other bonds required of the Employee under law or ordinance.

Section 13: General Provisions

1. **Professional Liability Insurance.** The County agrees that the Employee shall be covered by liability insurance carried by the County for itself and its officers and employees covering the Interim County Administrator to the same extent as other County employees. The requirements of this paragraph may be met through a self-insurance pool or fund.
2. **Non-Discrimination.** The Employee, as required by law, shall not discriminate against any person seeking services from the County or against any employee or applicant for employment with respect to hire, tenure, terms, conditions or privileges of employment, or matters directly or indirectly related to employment because of physical or mental disability that is unrelated to the individual's ability to perform the duties of a particular job or position, or because of race, color, height, weight, marital status, religion, national origin, age, or sex.
3. **Integration.** This Agreement sets forth and establishes the entire understanding between the Employer and the Employee relating to the employment of the Employee by the Employer. Any prior discussions or representations by or between the parties are merged into and rendered null and void by this Agreement during the life of the agreement. Such amendments shall be incorporated and made a part of this agreement.
4. **Applicable Law.** This Agreement shall be construed according to the laws of the State of Michigan.
5. **Assignment or Subcontracting.** The Employee may not assign, subcontract or otherwise transfer any duties and/or obligations under this Agreement.
6. **Modification of Agreement.** Modifications, amendments or waivers of any provisions of this Agreement may be made only by the written mutual consent of the parties hereto.
7. **Disregarding Titles.** The titles of the sections set forth in this Agreement are inserted for the convenience of reference only and shall be disregarded when construing or interpreting any of the provisions of this Agreement.
8. **Binding Effect.** This Agreement shall be binding on the Employer and the Employee as well as their heirs, assigns, executors, personal representatives and successors in interest.
9. **Severability.** The invalidity or partial invalidity of any portion of this Agreement will not affect the validity of any other provision. In the event that any provision of this Agreement is held to be invalid,

the remaining provisions shall be deemed to be in full force and effect as if they have been executed by both parties subsequent to the expungement of judicial modification of the invalid provisions.

10. **Certification.** The persons signing this Agreement on behalf of the parties hereto certify by their signatures that they are duly authorized to sign this Agreement on behalf of said parties and that this Agreement has been authorized by said parties.

IN WITNESS WHEREOF, the authorized representatives of the parties hereto have fully executed this Agreement on the day and year first above written.

EMPLOYEE:

Richard I. Lewis

Date

EMPLOYER:

Ty Wessell, County Board Chairman

Date

APPROVED AS TO FORM FOR COUNTY OF LEEANAU:
COHL, STOKER & TOSKEY, P.C.
By: **Mattis D. Nordfjord**
On: August 26, 2024

EXECUTIVE DOCUMENT SUMMARY

Department: <u>Finance/Accounting</u> Contact Person: <u>Catherine Hartesvelt</u> Telephone Number: <u>231-256-8106</u>	Submittal Dates <input checked="" type="checkbox"/> Select Meeting Type: <u>Executive Board</u> Date of Meeting: <u>09/10/2024</u>
Financial/Source Selection Method <input type="checkbox"/> Select One: <u>Select One</u> <input checked="" type="checkbox"/> Other: <u>Grant Policy</u> <input type="checkbox"/> Account No.: _____ <input type="checkbox"/> CIP Project? <input type="checkbox"/> If Grant, Match Account No.: _____	Vendor: <u>n/a</u> Address/ Phone: _____ Description: <u>Select One</u>
Budgeted Amount: _____ Contracted Amount: _____	
Document Description	
<input type="checkbox"/> Request to Waive Board Policy on Bid Requirements <input type="checkbox"/> Department Head/Elected Official Authorization <p>Corrective Action update regarding our Auditor's Schedule of Findings; Section III, 2023-004 Written Policies and Procedures Required by the Uniform Grant Guidance:</p> <p>Rehmann identified that our current Grant Policy No. 8.03 (last updated 7/21/20) does not currently comply with Uniform Grant Guidance with regard to federal awards; Coronavirus State and Local Fiscal Recovery Funds; U.S. Department of Treasury; ALN 21.027</p> <p>Uniform Grant Guidance requires non-federal entities that expend federal awards to have written policies pertaining to various areas; payments, procurement, allowability of costs charged, etc. which have been updated as a result of the pandemic response grant awards, etc.</p> <p>The Rehmann Report "Empower Your Purpose" identified and discusses (referencing pages 20-23) the transition of grant management to the County Administrator and Finance Director as best practice.</p> <p>We provided corporate counsel with a copy of our current policy, the excerpt pages from the Rehmann Report and the audit finding with regard to a requirement to draft a grant policy assisting with the incorporation of updated 2 CFR 200 requirements and the transition of grant management to the Administrator and Finance Director.</p> <p>Please see the attached draft of a proposed Leelanau County Grant Policy.</p>	
<p>Suggested Recommendation:</p> <p>I move to recommend that the Leelanau County Board of Commissioners approve the update to Grant Policy No. 8.03 as presented.</p>	

 Department Approval: Catherine L Hartesvelt, Finance Director
Digitally signed by Catherine L Hartesvelt, Finance Director
Date: 2024.08.29 12:53:37 -0400

Date: _____

**LEELANAU COUNTY
BOARD POLICY**

GENERAL SUBJECT: Grants, Applications, Implementation, and Reporting Administration/Finance/Clerk Policy no. **8.03**

SPECIFIC SUBJECT: **Grants Management Policy** Adopted: 02/21/2012
Revised: 07/21/2020
Revised: _____

APPLICATION OF POLICY: This policy applies to all Leelanau County employees and Elected Officials

PURPOSE: The purpose of this Policy is to establish procedures for grant applications, approval, acceptance, implementation, compliance and reporting. The intent of the Board of Commissioners is to ensure fiscal and administrative accountability of Federal, State and Private funds, property, and other assets awarded to Leelanau County. For this policy, a “grant” is a financial award that is subject to requirements imposed by the awarding agency/entity.

SECTION I – GENERAL PROVISIONS

GRANT APPLICATION:

1. **Project Design-Grant Discovery:** The receipt of a grant award can provide significant relief to a Department’s budget. It is the responsibility of all county officials to seek out potential funding sources. The identification of a feasible and applicable grant should be forwarded to the County Administrator and Finance Director with the following Information included:
 - a. Purpose Statement: How does the grant align with the Department’s goals, or County strategies?
 - b. Needs Statement: What specific needs will the potential grant funding address?
 - c. Intended Amount: What is the maximum amount that the Department intends to request, and is a local cash match required?
 - d. Draft Project Plan: A draft plan of how the proposed money will be spent and any specifications in the grant language and any due dates.
 - e. Upon receipt, the County Administrator and Finance Director will review the information submitted and assess the strategic alignment of the grant with County goals and objectives and analyze funding availability and grant requirements, including the cost to administer the grant.

2. **Determination/Intent to Apply:** After review, if the County Administrator and Finance Director determine that a grant is administratively feasible, the potential grant will be presented to the Board of Commissioners (“Board”). A grant is administratively feasible

when the award amount is greater than the estimated cost of administration and the County has the appropriate staffing and expertise to fulfill the grant requirements. The Board makes the final determination of whether to pursue the grant.

If a grant is determined to meet the County's overall objectives, departmental goals, is administratively feasible, and is approved by the Board, the Finance Director will provide to the grant initiator an "Intent to Apply" letter. This letter provides the necessary authorization for the grant initiator to take the next steps to complete an application and coordinate required documentation with the Finance Director. Without this letter, a grant initiator does not have the authority to pursue the proposed grant, including grants that do not have cash match requirements. A notice of intent may be filed with the granting agency/entity.

If a grant is determined not to be administratively feasible, and therefore is not presented to the Board, the grant initiator may request further discussion with the County Administrator and Finance Director to achieve feasibility.

3. **Grant Application:** The grant initiator will submit a completed application, including all supporting documentation, to the Finance Director, at least two weeks before the application deadline. A complete application packet contains:
 - a. All completed application documents required by the granting agency/entity.
 - b. Timeline to award notice, disbursement and closeout.
 - c. Reporting requirements and timeline.
 - d. Primary point of contact for the Grantor.
 - e. Grant submission requirements-mail or electronic transmission.

The Finance Director will review the application packet and submit the application on behalf of the grant initiator. Upon submission, a notification will be sent to the grant initiator and the primary point of contact for the Grantee/County, if different from the grant initiator.

4. **Post-submission/Receipt of Funds:** After submission, the Finance Director will perform or supervise all accounting transactions related to the grant. The Finance Director will communicate the budget line items associated with the grant to the grant initiator and other relevant accounting staff, including the Treasurer's Office, so they are notified of the revenue that will be received.

If the grant allows for reimbursement of administrative time and other costs related to administering the grant, the Finance Director and the grant initiator will maintain a complete record of time. The grant initiator shall work with the Finance Director and the Payroll department in setting up the appropriate project codes to be used to track employee time, where possible. The grant initiator is responsible for ensuring that all hours reported reconcile on grant financial reports and the employee time reports.

In addition to the Finance Department, original grant agreements and originals of any approved amendments are to be retained by the Office of the County Clerk.

5. **Grant Accounting:** Fiscal control and fund accounting procedures shall be established to assure the proper dispersal of and accounting for grant funds. Such procedures shall ensure that all financial transactions are conducted and records maintained in accordance with generally accepted accounting principles with the following objectives.
 - a. Maintain financial records in the County ERP system ensuring that the General Ledger and Project Ledger contains sufficient detailed information to accurately account for grant revenue, expenditures, assets, liabilities, and obligated balances.
 - b. In accordance with GASB-33, grant revenue should be consistently matched with related expenditures for the same time period using the modified accrual basis accounting method.
 - c. Budgetary Control – Timely reporting of comparison between planned and actual performance.
 - d. Grant Monitoring – Timely financial reporting and reconciliation to monitor financial progress and check accuracy of grant reporting throughout the life of the grant.

All federal grants are subject to the Federal Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (referred to as "Super Circular") guidance. The "Super Circular" can be found online at <http://www.ecfr.gov>.

All federal grants, including those grants that are administered through a state "pass-through" agency, must be included on the County's Single Audit Report.

The Finance Director and grant initiator, where possible, will work to ensure that where an employee time is attributable to a grant that there is a system in place where such time can be tracked. The department's tracking method and process must be on file with County Finance.

The existence of grant funds does not exempt County personnel from conducting project activities in accordance with County policies and procedures. Regulations and reporting requirements of the funding agency are in addition to, and not a replacement for, County policies and procedures.

6. **Project Administration/Monitoring:** The Finance Director will coordinate with the grant initiator to receive data required for reporting. Department Heads/Elected Officials are ultimately responsible for establishing operating processes that provide data related to grant reporting.

The Finance Director will monitor grant revenues and expenditures over the lifecycle of the grant. Actual grant revenues and expenditures can be observed in the monthly budget reports provided to Department Heads/Elected officials.

Upon closeout, the Finance Director will reconcile eligible expenditures to revenues received for the applicable period to support final reporting with the assistance of the grant initiator.

7. **Intent to Renew:** If the given grant provides multiple grant cycles and the opportunity for renewals, the Department Head/Elected Official will provide an “Intent to Renew” communication to the Finance Director describing the requirements for renewal -including outcomes required by the grant.

The Finance Director will evaluate the impact and administrative feasibility of continuing the grant.

8. **Conclusion:** The intent of Policy to support the Departments in pursuing departmental goals, including funding those goals with grant dollars, while performing the legally required due diligence evaluations in keeping with strong financial management, potentially complex accounting and reporting implications and internal control considerations.

SECTION 2 – FISCAL MANAGEMENT

1. All encumbrances, purchases, and payments will be processed and submitted in accordance with County policy and budget rules, as well as any conditions outlined in the grant agreement or guidelines.
2. Federally funded grant procurement of goods or services must also comply with conditions outlined under “Procurement of Goods and Services” in Circular A-102, “Grants and Cooperative Agreements with State and Local Governments.”
3. All grant applications and agreements will include charges for indirect costs to the maximum allowed in accordance with both County procedures and the specific grant rules.
4. Positions for any personnel hired with grant funds must have pre-approval of the Board of Commissioners and be posted and filled according to applicable County policies and procedures. Employee(s) hired with grant funds must be advised that grant-funded positions are only funded for the duration of the grant funding.
5. Independent contractors or employees may only be hired if the hiring is done as part of a federally or state funded grant agreement. All contracts must require the contractor to include a statement that they have not been debarred or suspended and are not listed on the Excluded Parties list (www.epls.gov).

6. County employees responsible for grant administration are not eligible for additional compensation for the work involved with administering the grant. Any reimbursement for the cost of grant administration shall be deposited according to County policy.
7. All computer equipment and software purchases must be reviewed by the IT Department prior to purchase and installation. Equipment will be ordered by the IT Department under the grant account, allowing sufficient time for delivery and arrangements made for installation.
8. All capital assets purchased with grant funding will be made in accordance with County policies and budget rules.
9. All capital assets purchased with grant funding will become the property of Leelanau County, unless otherwise stated in the grant agreement.

All grants are subject to annual audits by County auditors and any audits which the funding agency may require.

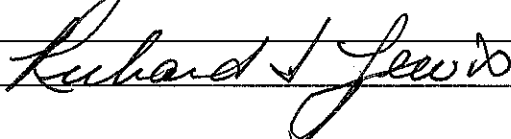
SECTION 3 – REQUIREMENTS FOR PASS-THROUGH GRANTS AND SUBRECIPIENTS

1. When the County is acting as a pass-through entity the County official administering the grant will comply with all requirements set forth in 2 CFR § 200.331 including but not limited to:
 - a. Ensuring that every subaward is clearly identified to the subrecipient as a subaward and includes the required information set forth at 2 CFR § 200.331(a)(1) - (a)(6).
 - b. Evaluating each subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward for the purposes of determining the appropriate subrecipient monitoring as described in paragraphs (d) and (e) of this section.
 - c. Considering imposing specific subaward conditions upon a subrecipient if appropriate and as described in 2 CFR § 200.207 Specific Conditions.
 - d. Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal Statutes, regulations, and the terms and conditions of the subaward; and that performance goals are achieved.
 - e. Verify that the subrecipient is audited as required by 2 CFR § 200.501.
2. All subrecipients must enter a Subrecipient Agreement with the County. The County official administering the grant is responsible for ensuring that the Subrecipient Agreement is executed and for monitoring compliance with the Agreement.

EXECUTIVE DOCUMENT SUMMARY

Department: <u>Human Resources</u> <input type="checkbox"/> Contact Person: <u>Richard I Lewis</u> Telephone Number: <u>(231) 256-9711</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Submittal Dates</th> </tr> <tr> <td><input type="checkbox"/> Select Meeting Type:</td> <td><u>Executive Board</u> <input type="checkbox"/></td> </tr> <tr> <td>Date of Meeting:</td> <td><u>09/10/2024</u></td> </tr> </table>	Submittal Dates		<input type="checkbox"/> Select Meeting Type:	<u>Executive Board</u> <input type="checkbox"/>	Date of Meeting:	<u>09/10/2024</u>		
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<input type="checkbox"/> CIP Project?									
<input type="checkbox"/> If Grant, Match Account No.: _____									
Budgeted Amount: <u>\$ 0.00</u> Contracted Amount: <u>\$ 0.00</u>									
Document Description									
<input type="checkbox"/> Request to Waive Board Policy on Bid Requirements <input type="checkbox"/> Financial Review Completed <input checked="" type="checkbox"/> Department Head/Elected Official Authorization									
<p>In the July 5, 2024 memo to the Board of Commissioners regarding Six Month Goals / Discussion, one the topics I was to undertake was "organize discussion with County Treasurer and Register of Deeds, Chief Deputy Treasurer and Chief Deputy Register of Deeds compensation with Chair and Vice-Chair". It was suggested at the July 9, 2024 Executive Session that I should undertake this activity myself and bring to the BOC a recommendation.</p> <p>I did met jointly with the County Treasurer and Register of Deeds. From that discussion and review of the Non Union Wage Schedule (attached) the wage scale of the the Chief Deputy positions should equate to that of the Assistant Finance Director and Assistant Director 911. The primary factor in these positions and the other similar positions on the schedule is responsibility to step into the role of Director or Elected Official in times those individuals are not available (sickness, vacations, etc). In the event the positions become vacant, they also assume responsibility of the position until an individual is appointed.</p> <p>I will be prepared to discuss further at the Executive Session.</p>									
<p>Suggested Recommendation:</p> <p>I move to recommend to the Board of Commissioners to adjust the salary schedule of the Chief Deputy Treasurer and Chief Deputy Register of Deeds as recommended by the Interim County Administrator to be effective at the pay period begining after approval.</p>									

Department Approval: _____


Date: 09/05/2024

2024 Approved Non Union Wage Schedule

As of 08/28/24

POSITION	Start	One Year	Two Year	Three Year	Four Year
Temporary Office Assistant	\$18.37	\$19.88	\$21.35	\$22.93	-----
Temporary Specialist / Seasonal	\$19.88	\$21.63	\$23.41	\$25.18	-----
Executive Assistant	\$56,422.59	\$57,889.58	\$59,394.71	\$60,938.97	\$62,523.38
Senior Services Director	\$68,887.35	\$70,678.42	\$72,516.06	\$74,401.49	\$76,335.92
Finance Director	\$74,197.31	\$75,883.60	\$78,413.88	\$80,437.11	\$82,156.49
Assistant Finance Director	\$62,523.38	\$64,148.99	\$65,816.86	\$67,528.12	\$69,283.85
Human Resources Manager	\$68,887.35	\$70,678.42	\$72,516.06	\$74,401.49	\$76,335.92
Planning Director	\$74,197.31	\$75,883.60	\$78,413.88	\$80,437.11	\$82,156.49
Equalization Director	\$91,207.86	\$93,032.01	\$95,822.99	\$98,697.66	\$101,656.65
Assistant Prosecutor	-----	-----	-----	-----	\$79,058.73
IT Director	\$74,196.18	\$75,883.60	\$78,413.89	\$80,437.11	\$82,156.48
Building Official	\$75,812.56	\$77,498.87	\$79,185.17	\$80,871.50	\$82,557.80
Director of Emergency Mgmt.	\$82,628.83	\$84,652.02	\$86,506.79	\$88,361.59	\$90,465.75
Assistant Director 911	\$62,523.38	\$64,148.99	\$65,816.86	\$67,528.12	\$69,283.85
Facilities Director	\$82,628.83	\$84,652.02	\$86,506.79	\$88,361.59	\$90,465.75
Maintenance Director Supervisor	\$59,459.88	\$62,432.90	\$65,554.46	\$68,832.98	\$72,273.09
Elected/Mandated/Contracted					
Administrator (Contract)					\$103,025.37
Drain Commissioner					\$20,642.77
Prosecutor					\$111,064.73
Chief Assistant Prosecutor					\$95,294.06
Sheriff					\$93,508.03
Undersheriff					\$90,465.75
Clerk					\$83,122.64
Chief Deputy Clerk					\$74,722.58
Treasurer					\$83,122.64
Chief Deputy Treasurer - current					\$62,523.38
Chief Deputy Treasurer - proposed					\$69,283.85
Register of Deeds					\$83,122.64
Chief Deputy Register of Deeds - current					\$62,523.38
Chief Deputy Register of Deeds - proposed					\$69,283.85
Court Employees					
Probate/Family Judge	Mandated by the State of Michigan				\$172,132.32
Probate Register					\$75,552.26
Court Administrator	\$61,609.28	\$66,481.64	\$71,374.14	\$76,206.24	\$80,957.81
Deputy Register/Recorder	\$18.16	\$19.97	\$21.72	\$23.53	\$25.31
Juvenile Register	\$21.86	\$23.57	\$25.45	\$27.25	\$29.06
Substance Abuse Coordinator	\$26.35	\$28.53	\$30.70	\$32.86	\$35.07
Probation Officer	\$26.35	\$28.53	\$30.70	\$32.86	\$35.07
Marine Patrol	\$18.23	\$20.03	\$21.86	\$23.62	\$25.39

1/2/2025

BOC Approved 12/29/23

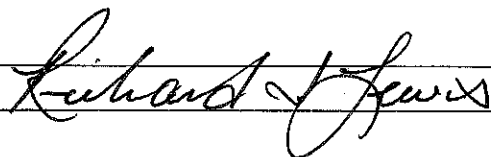
*BOC Amended 6/18/24 (Temporary Specialist / Seasonal)

**BOC for consideration

EXECUTIVE DOCUMENT SUMMARY

Department: <u>Finance/Accounting</u> <input type="checkbox"/>	Submittal Dates
Contact Person: <u>Richard I Lewis</u>	<input type="checkbox"/> Select Meeting Type: <u>Executive Board</u> <input type="checkbox"/>
Telephone Number: <u>(231) 256-9711</u>	Date of Meeting: <u>09/10/2024</u>
Financial/Source Selection Method	
<input type="checkbox"/> Select One: <u>Bid/RFP</u> <input type="checkbox"/>	Vendor: <u>Rehmann Robson</u>
<input type="checkbox"/> Other: _____	Address/
<input type="checkbox"/> Account No.: _____	Phone: _____
<input type="checkbox"/> CIP Project?	
<input type="checkbox"/> If Grant, Match Account No.: _____	Description: Service <input type="checkbox"/>
Budgeted Amount: _____ Contracted Amount: <u>\$ 84,000.00</u>	
Document Description	
<input checked="" type="checkbox"/> Request to Waive Board Policy on Bid Requirements <input type="checkbox"/> Financial Review Completed <input checked="" type="checkbox"/> Department Head/Elected Official Authorization	
<p>The County Board of Commissioners (BOC) at its August Regular Meeting authorized staff to proceed with the issuing Request for Proposals (RFP) for auditing services for the years ending 2024, 2025, 2026 and 2027. The BOC also requested a quote from Rehmann Robson for a one-year extension of auditing services. The RFP has been posted and sent to possible vendors with responses due October 2, 2024. As requested, attached is the quote from Rehmann Robson for the one year extension.</p> <p>There are two options for the BOC to consider:</p> <p>Option 1 is to accept the proposal for a one year extension of the current auditing services. If this option is preferred, staff will immediately cease the RFP process and issue RFPs in June 2025.</p> <p>Option 2 is not to accept the proposal and continue the RFP process.</p> <p>Given where we are in the Finance Department staffing, timing in the issuance of the RFP, and to maintain the credibility of the County's procurement process, it is recommended to accept the Rehmann Robson proposal with the understanding this is a one year extension.</p> <p>I will be prepared to go into more detail at the Executive Board meeting.</p>	
<p>Suggested Recommendation:</p> <p>I move to recommend to the Board of Commissioners to accept the proposal from Rehmann Robson for a one year extension of the current agreement for auditing services in the amount of \$84,000.</p>	

Department Approval:



 Date: 09/05/2024



August 28, 2024

Ms. Catherine L. Hartesvelt
 Finance Director
 Leelanau County
 8527 E. Government Center Dr., Suite #101
 Suttons Bay, MI 49682

Re: Proposal to Extend Auditing Services Contract - Leelanau County

Dear Ms. Hartesvelt:

We are writing to extend our sincere thanks to Leelanau County (the "County") for the opportunity we have had to be of service as the County's auditors for the past several years. We have thoroughly enjoyed working with you and your staff. We trust that you feel that the County has benefited from our professional relationship as well. We would like to offer to extend our professional relationship.

Our proposed fee for the financial and single audit (if needed) of Leelanau County for the year ended December 31, 2024 is \$69,000.

Our proposed fee for the financial audit of Leelanau County Road Commission for the year ended December 31, 2024 is \$15,000.

These fees are based on professional standards currently in effect as of the date of this letter. The fees quoted subsequent to 2024 may be subject to renegotiation if *significant* changes in professional standards or reporting requirements make our initial estimate of hours to complete the audit unrealistic. If any such changes occur, we will discuss the reasons with you and arrive at a new fee arrangement prior to incurring any additional charges.

These fees are independent of any special projects for which a separate engagement is contracted. We will, of course, continue to be available throughout the year to answer general business questions, and to assist you or your staff with accounting for specific transactions.

Again, we thank you for the continuing opportunity to be of service to the County. If you have any questions regarding this extension, or if we can be of assistance to you in any way, please do not hesitate to contact us.

Very truly yours,

Rehmann Robson

Stephen M. Peacock, CPA
 Principal
 Executive responsible for coordinating
 and administering client services

Paul R. Matz, CPA, CGFM
 Principal
 Executive responsible for supervising the
 engagement and signing our report

The above proposal is hereby accepted:

 Signature

 Date





LEELANAU COUNTY FINANCE DEPARTMENT

Catherine L. Hartesvelt, Finance Director

8527 E. Government Center Dr., Suite #101, Suttons Bay, MI 49682 ▪ 231-256-8106

www.leelanau.gov ▪ accounting@leelanau.gov

COPY

August 26, 2024

Rehmann
ATTN: Stephen M. Peacock, CPA
Greater MI Regional Managing Principal
107 South Cass Street, Ste A
Traverse City, MI 49684

Dear Steve,

At the Leelanau Board of Commissioners meeting on August 20, 2024, a motion passed to request proposals from qualified firms of certified public accountants to audit the county's financial statements including any and all component units for Leelanau County for the Fiscal years ending December 31, 2024, 2025, 2026 and 2027 **and to also request from Rehmann a one (1) year contract extension that would audit our fiscal year ending December 31, 2024.**

Interim Administrator Richard I. Lewis has requested I obtain this information regarding a one-year extension to our current contract with Rehmann. Would Rehmann be willing to give the County a quote on an extension? Also, could the quote be broken out to differentiate between the County (including Component Units) and the Road Commission.

Please let me know if you have any questions and also when you believe I could expect an answer.

Thanking you in advance,

Catherine L. Hartesvelt
Finance Director

Cc: RIL

EXECUTIVE DOCUMENT SUMMARY

Department: <u>Board of Commissioners</u> <input type="checkbox"/> Contact Person: <u>Richard I Lewis</u> Telephone Number: <u>(231) 256-9711</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Submittal Dates</th> </tr> <tr> <td style="width: 50%;"><input type="checkbox"/> Select Meeting Type: <u>Executive Board</u> <input type="checkbox"/></td> <td style="width: 50%;">Date of Meeting: <u>09/10/2024</u></td> </tr> </table>	Submittal Dates		<input type="checkbox"/> Select Meeting Type: <u>Executive Board</u> <input type="checkbox"/>	Date of Meeting: <u>09/10/2024</u>								
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<input type="checkbox"/> CIP Project?	_____												
<input type="checkbox"/> If Grant, Match Account No.: _____	Description: <u>Select One</u> <input type="checkbox"/>												

Budgeted Amount: _____ Contracted Amount: _____

Document Description

Request to Waive Board Policy on Bid Requirements Financial Review Completed Department Head/Elected Official Authorization

Please find attached three documents for discussion:

1) Revised County Administrator Job Description. Most of the elements of the previous job description have remained, but outlined in a matter to identify the role with General Administration, oversight of the Finance Department and oversight of the Human Resources Manager. Approval of the job description is requested.

(2) MLI Vacancy Posting for the position. The salary range for the position remains \$110,000 - \$140,000. Approval of the salary range is requested.

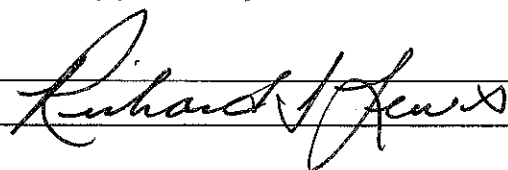
(3) MLI Administrator Selection Timeline. The schedule for undertaking the interviews portion is not locked in stone. The schedule has been developed to accommodate planned absences of the BOC members in November and December.

In addition to the above a discussion regarding compensation for the additional services being provided by Michigan Leadership Institute has been requested. Compensation for another search being undertaken by MLI as a reference.

Suggested Recommendation:

I move to recommend that the County Board of Commissioners approve the County Administrator Job Description date September 4, 2024 and the salary range for the County Administrator position be \$110,000 - \$140,000 and furthermore (open for any further recommendations)

Department Approval: _____



Date: 09/04/2024

County of Leelanau

Job Description

County Administrator

Supervised by: Board of Commissioners
Supervises: Non-Elected Department Heads and Related Staff

SUMMARY The position serves at the will of the Board of Commissioners (Board). As the County's Chief Executive Officer, with direction of the Board, carries out and implements policies of the Board related to research and policy development, budget and financial management, personnel and employee relations, purchasing, data processing, grant funding, and other areas as directed. Negotiations labor agreements, handles grievances, and works with legal counsel on litigated matters.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES Requirements include the following:

- A bachelor's degree is required, a master's degree in public or business administration preferred, accounting or related fields, and five years of progressively more responsible administrative/supervisory experience in county or local government. At its discretion, the Board may consider an alternative combination of formal education and work experience.
- Knowledge of professional public management techniques involved in budgeting, financial integrity, personnel administration, and resource management, as well as the ability to identify and implement new best practices. Knowledge of county public administration principles and practices, applicable local, state, and federal laws and rules, budgetary and fiscal management, and strategic planning.
- Knowledge/experience of collective bargaining principals/practices, policy/procedure development practices, and program development/implementation principals.
- Skill in assembling/analysis data, preparing comprehensive/accurate reports, and formulating policy recommendations.
- Skill in effectively communicating ideas and concepts orally, writing, and making presentation in public forums.

- Ability to establish effective working relationship with departmental elected officials, non-elected department heads and related staff. Uses good judgement, initiative and resourcefulness when dealing with County employees, contractors to the County, representatives of other governmental units, professional contacts, and the public.
- Skill in the use of office equipment and technology, including Microsoft Suite applications and financial software used by the County.
- Ability to attend meetings scheduled at times other than normal business hours and to respond to emergencies or services needs on a 24-hour basis.

ESSENTIAL DUTIES AND RESPONSIBILITIES The following may not be inclusive of the total scope of job functions to be performed. Duties and responsibilities may be added, deleted, or modified at any time.

1. Provide strategic leadership, guidance and support to the Board by assessing the County's current and future strengths and weaknesses to develop, communicate, and implement a shared mission, vision and strategy that are in alignment with the Board.

Maintains contact with Corporation Counsel and seeks legal advice and opinions for the Board.

Draft policies for the Board's consideration in areas such as purchasing, budget, personnel, rules of procedure, building and grounds, as well as monitor and interpret approved policies.

Aids the Board and the Committees of the Board, to facilitate action on matters requiring their attention, such as contract reviews, contract negotiations, Freedom of Information requests, Open Meetings Act and liaison with independent boards and agencies. Investigate and research various issues and projects assigned by the Board and report results with possible alternatives and recommendation regarding course of action.

Works cooperatively with the County Clerk to prepare Board's meeting agendas and attends meetings of the Board to advise, counsel and present pertinent information and data to aid Board in making decisions and establishing policies.

Serves as risk manager for the County, including interacting with third-party carriers and administrators for Board/elected Officials and employees' insurance, liability, errors and omissions, fleet, and umbrella coverages. Reviews claims and works with counsel and Board regarding settlement options.

2. Supervises the staff of the Finance Department and is responsible for the financial integrity of all aspects of the County's budget operations, including Countywide budget development, recommendations, monitoring, and demonstrates commitment to Government Finances Officers Association (GFOA) best practices. Works with the Board of

Commissioners regarding personnel and capital items in budget development. Coordinates independent auditing services.

Oversees development of periodic status reports on receipts and expenditures for use in monitoring County finances and directs the compilation of periodic summary report on the general ledger, status of accounts, budget checkpoints, assets, and liabilities of the County and each of its funds. Analyzes monthly budget documents and working with elected and non-elected officials to resolve potential discrepancies and makes recommendations to the Board on a needed budget adjustments or transfers.

Oversees and directs the purchasing process for the County. Obtains bids as necessary, following County policy, and recommends selection of vendor(s) to the Board on major items and negotiates contracts for capital equipment, supplies, and/or services.

Coordinates research availability and conditions of grant funding following County policy. Advises Board and Departments of availability, oversees and assists in the preparation of grant application(s).

3. Services as the County's Chief Personnel Officer and supervises Human Resources staff regarding administrative functions, including responsibility for hiring, training, assigning work, approving leave time, reviewing/evaluating performance and handling employee relation issues. Supervises and directs all aspects of the County's Equal Employment Opportunity efforts.

Administers the administration of all labor agreements withing the County, serving as advisor to elected and non-elected Department Heads on employee relations, including possible changes to personnel policies and coordinating the development of revised or new County-wide policies.

Oversees the wage and salary and benefit programs and all other areas related to personnel management.

4. Directs the delivery of data processing services through the Information Technology Department to all County departments. Includes the overseeing the development, modification and implementation of systems, purchasing and maintaining computer hardware, software, applications and contractual services.

Keeps abreast of professional developments, new administrative techniques, and current issues through continued education and professional growth. Attends conferences, workshops and seminars as appropriate.

Performs other duties as required or assigned by the Board.

PHYSICAL REQUIREMENTS Position requires the ability to perform the essential functions contained in this description. While performing the duties of this position, the employee is regularly required to communicate in person or by telephone, view and produce written and electronic documents, enter data on a computer keyboard, and may sit for an extended period. The employee must lift or push/pull objects of up to twenty (20) pounds without assistance. Reasonable accommodations will be made for otherwise qualified applicants unable to fulfill one or more of these requirements.



A service of the Genesee Intermediate School District

Vacancy Posting

County of Leelanau— Administrator

The Leelanau County Board of Commissioners is seeking an experienced individual to be its next Administrator.

Responsibilities:

The Leelanau County Board of Commissioners is seeking an experienced manager and leader to work with as a team member, supporter, and trusted advisor. The next County Administrator will work closely with the Board to implement its priorities and policies. The individual will have a solid working knowledge of Michigan County Government and state-mandated accounting practices. The Board understands that it should set policy while the Administrator should run the day-to-day operations. The ideal candidate must have demonstrated experience working successfully with a Board to establish a vision, identify goals, and collaboratively chart a course for the future.

Leelanau County operates on a \$16.5 million general fund budget, and special funds budgets equate to \$14.3 million. It has 129 employees with six unions.

Qualifications:

A master's degree is preferred for this position from an accredited four-year college or university, with major coursework in public administration, business administration, or related fields. Desired qualifications include at least three years of direct county government or five years of equivalent Board experience in a similarly sized organization. Extensive knowledge of Michigan laws related to county government and finances.

For more detailed information, please visit <https://www.leelanau.gov>

Or contact consultant Chet Janik at 231-633-7680, cjanikmli@genesseisd.org

Salary:

\$110,000-\$140,000 with a comprehensive benefits package

The application deadline date is November 7, 2024

The Commission seeks a multi-year contract that includes annual performance reviews.



A service of the Genesee Intermediate School District

TO: Richard Lewis, Leelanau County Board of Commissioners

From: Chet Janik

Date: September 4, 2024

RE: Administrator Selection Timeline

Based on our productive dialogue this morning, below is a recommended timeline for the selection of a new Administrator for Leelanau County: The proposed schedule is subject to change depending on the availability of all commissioners to participate in the process.

- | | |
|-----------------------|---|
| Tuesday, September 10 | Review of revised administrator job description and proposed salary range |
| Tuesday, September 17 | Commissioners formally approve salary range and job description |
| Week of September 30 | The Administrator position is posted on various media and job search websites |
| Thursday, November 7 | Deadline for the submission of applications |
| Friday, November 8 | Commissioners are provided a packet of submitted resumes. |

Tuesday, November 12	Special commission meeting (after Executive Session) to identify candidates for the first round of interviews
Monday, November 18	First round of candidate interviews\ select, selection of candidates for second round
Week of November 18	Begin background and reference check on finalists
Thursday, December 13	Second round of interviews with finalists and potential selection of candidate to enter into contract negotiations
Tuesday, December 17	Approval of employment agreement with new Administrator



TO: Branch County Board of Commissioners

From Chet Janik

Date April 4, 2024

RE: County Administrators' Salaries

As Branch County embarks on the crucial task of selecting a new County Administrator, it is imperative that the Board of Commissioners determine a suitable salary range for the position. Chairman Stoll requested that I analyze the various salary ranges and trends both locally and at the state level in Michigan.

My research has revealed that the average County Administrator salary in Michigan for the year 2024 is approximately \$ 91,000. However, it's important to note that this figure is just an average, and the actual salary range can vary significantly. Typically, the range falls between \$100,000 and \$160,000 in urban and larger counties in the southern portion of the state. In Northern Michigan and the Upper Peninsula of the State, the range is from \$70,000 to \$110,000. This wide variation is influenced by several factors, including the county, education, certifications, additional skills, and the number of years of professional experience.

Counties in Michigan have various administrative structures. Attached is a map of counties in the Lower Peninsula and their administrative structure based on my research from August 2023.

36 counties have a traditional administrator position.

25 counties have an administrator who also has responsibility for the county's finances.

7 counties do not have an administrator position, and those duties are assigned to various offices, mostly to the Clerk.

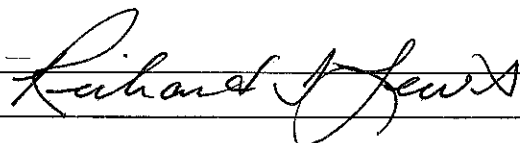
Below is a comparison of the current administrator's salaries

County	Salary	Population
Alpena	\$85,000 to \$115,000	28,893
Branch	\$153,294	44,985
Calhoun	\$163,738	133,819
Grand Traverse	\$177,518	95,860
Gratiot	\$105,206	41,544
Jackson	\$160,453	160,050
Kalamazoo	\$182,485	261,108
Kalkaska	\$100,000	17,979
Leelanau	\$110,000-\$140,000	22,623
Lenawee	\$113,963	98,956
Livingston	\$142,776	196,161
Mason	\$106,633 to \$125,451	29,409
Missaukee	\$85,000	15,130
Muskegon	\$186,558	176,511
Ogemaw	\$93,600	20,726
Ottawa	\$210,000	299,157
Sanilac	\$97,000 TO \$107,000	40,506
St. Joseph	\$117,500	60,758
Washtenaw	\$300,000	369,390

EXECUTIVE DOCUMENT SUMMARY

Department: <u>Administration</u> Contact Person: <u>Richard I. Lewis</u> Telephone Number: <u>231-256-9711</u>	Submittal Dates <input type="checkbox"/> Select Meeting Type: <u>Executive Board</u> Date of Meeting: <u>09/10/2024</u>
Financial/Source Selection Method <input type="checkbox"/> Select One: <u>Select One</u> <input type="checkbox"/> Other: <u>Closed Session</u> <input type="checkbox"/> Account No.: _____ <input type="checkbox"/> CIP Project? <input type="checkbox"/> If Grant, Match Account No.: _____	Vendor: _____ Address/ Phone: _____ Description: <u>Boards/Comm. Recommendation</u>
Budgeted Amount: _____ Contracted Amount: _____	
Document Description	
<input type="checkbox"/> Request to Waive Board Policy on Bid Requirements <input type="checkbox"/> Financial Review Completed <input type="checkbox"/> Department Head/Elected Official Authorization Closed session to discuss collective bargaining (MCL 15.268(1)(h)) Request that Finance Director and Interim County Administrator be invited to join Closed Session.	
Suggested Recommendation: I move we enter closed session to discuss collective bargaining strategy as permitted by MCL 15.268(1)(h)	

Department Approval:



 Date: 09/05/2024