

Kalkaska County Board of Commissioners
Finance Committee Meeting Minutes
December 12, 2017
(UNAPPROVED)

Meeting called to order by Commissioner Cox at 5:00 PM, Commissioner Chambers, Administration Building, 605 N Birch Street, Kalkaska, MI. Present Commissioners Patty Cox, Kohn Fisher, Stuart McKinnon and County Clerk Deborah Hill.

Public Input: None

Appointments:

BCB Accountant, Corinna Hervey: Hervey reviewed **Budget Amendments**, overages and review of additional Budget Amendments. Review and discussion. **Consensus to approve Budget Amendments 2017-0130, 0131, 0132, 0136, 0138, 0140, 041, 0142, plus 5 more (0143, 0144, 0145, 0146 and 0147; for COA, ACO, Kaliseum, Child Care and Payroll), for 12-20-2017 meeting for approval, as presented by Hervey.**

MERS Representatives: Presentation by MERS Reps with comparisons of current 457 approved employer pre-tax accounts; review of vendor fees and ability to meet “sole” fiduciary responsibility. Review of prior action of Board to move to one vendor to eliminate any employer fiduciary responsibility; review of what county is/is not obligated to offer. Review of other municipalities move to eliminate 457 employer involvement and review of eliminating from county oversight. Consensus to move forward with MERS but allow employees to maintain funds in current accounts (Capped) if choose not to move funds to MERS. Consensus for Clerk to obtain Wexford County documents **and Motion that effective 1-1-2018, MERS will be the only provider for current and future employees at Kalkaska County. For current employees, who are participating at non-MERS 457 providers, may began their voluntary participation with MERS 457 going forward. The current employees have a choice to either leave their non-MERS balance with their current provider, or transfer those balance to MERS on an individual basis.**

Clerk Hill:

Hill requested Committee to **Amend Motion from 11-15-2017 Regular Meeting for approval of General Fund bills to read \$389,287.08 to replace the figure of \$390,411.58, due to the withdrawal of the Matt’s bill and MMC bill from Sheriff Department.**

Hill noted two advance pay vouchers requested, Recycle and check order for Sheriff Department. Discussion, Committee noted departments need to provide billings timely for review by Committee. Vouches signed by 3 Committee members for payment, to be in next month’s pre-approved bills.

Hill requested approval of Budget Resolution for 2018 budget; review and discussion, Clerk to provide to Treasurer and accountant for review.

Review of AT&T billing; Hill noted current bills are not included in bills for Committee approval and Sheriff Whiteford will be addressing in County Affairs 12-13-2017, due to AT&T continuing to charge the County out of contract prices in spite of new agreements in place; table to 12-13-2017; to review if signed agreements from AT&T.

Hill requested Committee to review County Policy #305, to address sales tax. Discussion, Hill noted the county policy and General Sales Tax Act, the County does not pay or reimburse for sales tax; Hill noted any employee is able to obtain the necessary documents for traveling, purchasing, etc, to prohibit paying sales tax; noted the purchasing of meals if more difficult to associate this function; if reviewed the policy needs to be clarified. **Consensus to Motion to amend Policy #305 to read: 'The daily cost of: Breakfast..., Lunch..., Dinner....;' "including sales tax".**

Discussion regarding Kaliseum expenses and necessary upgrades; energy lighting review LED lights/reimbursement.

Review of Bills:

Consensus to Motion to pay pre and post approved bills as presented.

Meeting adjourned at 8:35 PM.

Respectfully submitted:

Deborah Hill, Kalkaska County Clerk and
Clerk of Board of Commissioners

Stuart McKinnon, Chair of
Kalkaska County Board of Commissioners

These minutes are not official until they are approved at the next Regular Board of Commissioners meeting.