~~Alpena County Ambulance Fund policy dated 10/23/07-tsb, amended 3/25/08, 10/28/08, 11/25/08, 4/28/09, 9/27/12, 4/30/13, 11/24/15, 5/31/16, 6/28/22, 1/29/24, Updated 12/12/2025~~

Alpena County

Board Policies

Updated 1~~2~~0.~~1~~127~~2~~.~~2025~~2026

Alpena County Ambulance Fund policy dated 10/23/07-tsb, amended 3/25/08, 10/28/08, 11/25/08, 4/28/09, 9/27/12, 4/30/13, 11/24/15, 5/31/16, 6/28/22, 1/29/24, Updated 12/12/2025

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1.0 Financial Policies

Alpena County Ambulance Fund

FISCAL POLICY AND PROCEDURE

PURPOSE: This is a policy to establish expenditure guidelines for funding ambulance and emergency medical services countywide. The Ambulance Fund pays for the following items: contract and equipment for ambulance services, medical control, first responder calls, first responder equipment, emergency services training, 911 private road signs and other items to enhance and improve emergency response in Alpena County as approved by the Alpena County Board of Commissioners.

Abbreviations commonly used throughout this document: EMS (Emergency Medical Services), MCA (Medical Control Authority), MFR (Medical First Responders), ALS (Advanced Life Support), BLS (Basic Life Support).

POLICY & PROCEDURE:

General Guidelines:

1. **EMS agencies have an ~~inherit~~inherited responsibility to budget for EMS training, equipment, and supplies and should not rely solely on the County for funding.**

2. Requests to the County for EMS training and reimbursement, and for EMS equipment and/or supplies, are to be made through the Alpena County Board of Commissioners Office, 720 W. Chisholm Street, Suite 7, Alpena, MI 49707. The Commissioners Office will distribute copies of EMS requests to the Medical Control Director and non-EMS requests to the County Administrator. Requests will be reviewed by the Courts & Public Safety Committee of the county of Alpena for recommendation of approval to the Board of Commissioners on a bi-annual basis (July & December). The request should include a cover summary sheet with the total amount requested and attach detailed information [invoices, receipts, proof of payment, etc., will be required to be presented at the time of reimbursement requested.]

3. Only those requests made by the city or township representative, the fire chief, and/or the fire administrator will be considered.

4. Eligible Fire Departments/First Responder Departments are specified as follows with name and how many stations in parentheses: Alpena City (1), Alpena Township (2), Green Township (1), Hubbard Lake (1), Long Rapids (1), Maple

Ridge Township (1), Sanborn Township (1) and Wilson Township (1).

5. EMS/First Responder agencies requesting funding may be requested to provide justification for the request including budget information, spending history, documentation of need, etc.

6. It shall be understood that acceptance of any County funding through the Ambulance Fund shall constitute acceptance of and willingness to abide by these Guidelines.

7. Alpena County reserves the right to make additions, deletions, or changes to this agreement without prior notice.

Contract for Ambulance Services

1. The County of Alpena currently contracts for ambulance services and equipment with monies to come out of the Ambulance Fund. See contract for specific details.

Medical Control

1. The County of Alpena does not contract for Medical Control. Medical Control authorities are statutorily required to be operated by hospitals and provide medical oversight, protocols, and communications.

First Responder Calls

1. The following conditions apply for appropriations from the Ambulance Fund for EMS First Responder calls:

    a. To qualify for an appropriation, the EMS agency must document all responses in the MIEMIS System within 24 hours of the response.

    b. The appropriation, if any, will be determined by run volume by the Courts & Public Safety Committee ~~ad~~and included in the Ambulance Fund Budget

2. An appropriation check will be issued at the beginning of each quarter: January, April, July, and October.

First Responder Equipment

1. Equipment is defined as a non-disposable item with a useful life of two (2) or

more years.

a. Requests for equipment funding will only be granted when it can be documented that the equipment will be utilized by or benefits the EMS system.
b. Funding for equipment may be provided for by generally limited to replacement of outdated equipment, new equipment required by the MCA, or equipment needed to meet regulatory guidelines for a newly established agency.

c. Cost associated with maintenance, repairs, and elective up-grades to EMS equipment are the responsibility of the EMS agency.

d. Equipment that is being replaced must be surrendered to the county, evaluated and offered to other agencies as surplus equipment.

e. Circulating equipment falls under the First Responder equipment line item.

f. Purchases that are not pre-approved will not be considered.

2. Communications:

a. An expense charged to the first responder's equipment line item.

b. A fifty percent (50%) matching grant up to $750 for each station for communications equipment and related fees for medical first responders. This item includes radios, pagers, mike fees, license fees, etc.

3. Supplies are defined as disposable items with a useful and/or shelf life of less than two (2) years...

a. The purchase of EMS supplies is the responsibility of the EMS agency. EMS supplies are not reimbursable by the County.

b. All batteries, regardless of type or intended use (radio, pager, defibrillator, monitor, etc.), are considered supplies.
c. Defibrillator pads are considered supplies.

EMS Training

Initial EMS Training

EMS training funds are available only to those licensed EMS agencies who have coverage area within Alpena County borders. **The trainee must be a member of the host EMS agency.**

The County is under no obligation to financially support any EMS training program or course or individual trainee. The decision to financially support an EMS training program or an individual=s participation will be based on, but not limited to:

- Available funding
- Need and ultimate impact on quality of care provided to the Community
- MCA quality improvement activities

The County reserves the right to limit the number of participants to which it will provide financial support.

The County reserves the right to fund only a percentage of the course tuition.

Under no circumstances will the County reimburse an EMS agency or governmental agency for the following expenses incurred by EMS personnel for training programs:

a. Travel costs, mileage
b. Lodging and meals
c. Overtime
d. Backfilling of personnel
e. Initial EMS Training Programs (MFR, EMT)

Only those programs coordinated by or through the County are eligible for tuition reimbursement.

The County Ambulance Contractor shall provide a listing to the Commissioner's Office/Courts & Public Safety Committee of students enrolled in MFR or EMT courses and the departments they represent at the beginning of such courses.

Tuition and all other programs fees (supplies, etc.) are the responsibility of the local unit of government and/or the trainee.

Upon successful completion of the course, and State of Michigan licensure, the local unite of government may request reimbursement from the County using the County Ambulance Funds via the Courts & Public Safety Committee. A copy of the State of Michigan license must be submitted.

The County strongly suggests that local units of government not reimburse their personnel until after one (1) year of continuous service has occurred post graduation.

The County will not reimburse for course supplies, examination fees, or any other associated costs. In the event the trainee does not successfully complete the course, the County will not reimburse the cost of the program tuition.

Reimbursement shall only be made to eligible units of government, not individuals. Eligible units of government include the City of Alpena, Charter Township of Alpena, Green, Long Rapids, Wilson, Maple Ridge, Sanborn, Ossineke (via Hubbard Lake FD) and Wellington (via Long Rapids FD).

Reimbursement for Medical First Responder (MFR/EMR) and Emergency Medical Technician (EMT) education shall be limited to $750 per student. No reimbursement is available for other levels of initial EMS education.

EMS Continuing Education Programs

The County, through its ambulance service contractor, shall provide at ~~lease~~least six (6) hours of EMS continuing education each year at no cost. The Courts & Public Safety Committee may consider requests for additional EMS Continuing Education programs.

911 Private Road Signs

Public Street Signs for Private Roads:

- An expense charged to the sign line item in the Ambulance Fund.

Either a citizen or a local unit of government can request a road sign erected to identify a private road for emergency purposes after verifying with the County Equalization Department that a road name is needed, it does not duplicate street names and receives the proper addressing ranges. The local unit of government must approve the name of the private road in their minutes and submit a request for the sign in writing along with a copy of the minutes to the Alpena County Commissioners= Office, 720 W. Chisholm Street, Suite 7, Alpena, MI 49707. In the alternative, a local unit of

government may assign the responsibility for private road to the Alpena County Equalization Department through action of the unit and on file with the County. Road signs will only be purchased one time for the same road.

a. The County Commissioners Office will then submit a letter of approval to the County Road Commission that a sign be made up.

b. The Road Commission will then bill the County Ambulance fund annually by December 1st for these signs.

The local unit of government is responsible for contacting the Road Commission after they receive a copy of the letter from the County requesting the signage. Townships or the citizen will be required to install them on a private roadway off the public right of way. The Road Commission will install them on a public right of way.

Replacement of Public Road Signs

Replacement of Street Signs for Public Roads:

- An expense charged to the Replacement sign line item in the Ambulance Fund.

The Road Commission will determine if a replacement sign is needed for public roads. If a sign has been damaged or is missing due to accident, the Road Commission will attempt to recover the cost of replacement signs caused by vehicular accidents through their insurance. If cost is recovered, the County will not be charged for this sign replacement. If signs are being stolen and can be prosecuted, all measures will be taken to recover the cost of sign replacement.

The Road Commission will bill the County annually by December 1st by sending a bill listing all road signs replaced, itemizing materials and labor to the County Commissioners= Office, 720 W. Chisholm Street, Suite 7, Alpena, MI 49707.

RECORDS MAINTENANCE

1. Records for the following will be kept in the County Commissioners= Office:

   a. Ambulance Contract
   b. EMS training requests
   c. First Responder Equipment Requests
   d. 911 Road Sign Requests

The above is not meant to be all inclusive. Requests will be considered on an individual basis. The County'=s procurement policies will be followed for the purchase of equipment unless the purchase is made within another agreement.

All previous board actions that may address any of the items contained in this procedure are hereby null and void.

Automated Clearing House (ACH)

Arrangements and Electronic Transactions of Funds

Date Issued: Adopted December 17, 2025

Effective Date: January 1, 2026

Purpose:

The following policy shall govern the use of electronic transactions and ACH arrangements for Alpena County.

Definitions:

"Automated clearing house" or "ACH" means a national and governmental organization that has authority to process electronic payments, including, but not limited to, the nationals automated clearing house association and the Federal Reserve System.

An "ACH arrangement" means the agreement between the originator of the ACH transaction and the receiver of an ACH transaction.

An "ACH transaction" means an electronic payment, debit, or credit transfer processed through an automated clearinghouse.

An "ACH policy" means the procedures and internal controls as determined under this written policy developed and adopted by the County Treasurer.

Authority to Enter into ACH Arrangements and Electronic Transfers of Public Funds:

The County Treasurer may enter into an ACH arrangement as provided by Public Act 738 of 2002, effective December 31, 2002.

Alpena County shall not be a party to an ACH arrangement unless the **Alpena County Board of Commissioners has adopted a resolution to authorize electronic transactions** and the Alpena County Treasurer has presented a written ACH policy to the County Board.

An ACH arrangement under PA 738 of 2002 is not subject to the Revised Municipal Finance Act, Public Act of 2001 (MCL 141.2101, et seq.), or provision of law or charter concerning the issuance of debt by a local unit.

Responsibility for ACH Agreements:

The Alpena County Treasurer or the assigned Deputy Treasurers and the Alpena County Clerk or the assigned Deputy Clerks are responsible for Alpena County's ACH arrangements, including payment approval, accounting, reporting, and generally for overseeing compliance with the ACH policy.

Internal Accounting Controls to Monitor Use of ACH Transactions Made by County:

The following system of Internal accounting controls will be used to monitor the use of ACH transactions made by Alpena County.

A list of vendors authorized to be paid by ACH transaction will be maintained within the County accounting software.

Invoices to be paid by ACH will follow the current invoice payment policy.

The Treasurer shall retain all ACH transaction documents for audit purposes.

The Clerk shall retain all invoices for audit purposes.

CERTIFICATION

I, Cindy Cebula, Treasurer of Alpena County, certify that I developed and adopted this foregoing ACH policy and have presented it to the Alpena County Board of Commissioners.

December___, 2025

_____
Alpena County Treasurer

#1 ACH POLICY AMENDMENT

Shall the County of Alpena amend the POLICY FOR AUTOMATED CLEARING HOUSE (ACH) ARRANGEMENTS AND ELECTRONIC TRANSACTIONS OF FUNDS adopted July 26, 2005 as follows:

Paragraph #3

FROM

The Clerk presents the warrants, a list of bills for payment, and a separate list of the electronic payments for County Board approval. The board approves all transactions prior to disbursement. Specific payments excluded from this process are monthly payroll taxes (i.e. federal withholding tax, Medicare tax, social security tax, and retirement payments). Excluded payments must be post-audited and have their disbursements confirmed at the next board meeting following their disbursement.

TO

The Clerk presents the warrants, a list of bills for payment, and a separate list of the electronic payments for County Board approval. The board approves all transactions prior to disbursement. Specific payments excluded from this process are monthly payroll taxes (i.e. federal withholding tax, Medicare tax, social security tax, and retirement payments and heath care payments). Excluded payments must be post-audited and have their disbursements confirmed at the next board meeting following their disbursement.

~~Alpena County Ambulance Fund policy dated 10/23/07-tsb, amended 3/25/08, 10/28/08, 11/25/08, 4/28/09, 9/27/12, 4/30/13, 11/24/15, 5/31/16, 6/28/22, 1/29/24, Updated 12/12/2025~~

~~2026~~ 2027 Budget Policy

1) No new position or unbudgeted position will be allowed until the Elected Official or Department Head first take their request before the Personnel Committee. The Personnel Committee will then recommend to the Full Board of Commissioners a plan of action for filling/not filling a new position.

2) At the end of any fiscal year, if the Unrestricted Fund Balance is less than 25% of the adopted current annual budget, all part-time and temporary positions funded by the General fund will be terminated.

3) At the end of any fiscal year, if the Unrestricted Fund Balance is less than 20% of the adopted annual budget, layoff notices to employees will be given.

4) Any non-mandated job funded by a local state or federal grant will be terminated at the end of that grant period if not renewed by the local state or federal agency responsible for the funding of that grant.

5) Any non-mandated job funded by a local state or federal grant will be decreased if the local state or federal agency responsible for funding the grant decreases its funding of the grant.

6) The current fund Balance Policy, the Tax Revolving Fund Policy, the Travel Policy, the Bidding/Purchasing Policy, the Disposal of Assets Policy, the Disposal of Property Policy, and the Educational Opportunities Policy, be included.

7) The County continues to update fees as required.

8) Cost Allocation be applied where applicable and as budgeted by Commissioners.

9) No transferring of funds from utility line items in any budget unless approved and signed off on by the Clerk, Treasurer, and Administrator – or their chief or sole deputies.

10) The Administrator may approve the payment of invoices on behalf of the board, only after the board has either budgeted for those items or previously approved

~~8)~~

11) Capital Asset threshold is set at $10,000 or more.

~~Alpena County Ambulance Fund policy dated 10/23/07-tsb, amended 3/25/08, 10/28/08, 11/25/08, 4/28/09, 9/27/12, 4/30/13, 11/24/15, 5/31/16, 6/28/22, 1/29/24, Updated 12/12/2025~~

Budget Stabilization Fund #~~257~~102

REINSTATED – JUNE FY2027

FUND DISOLVED - DELETE

Date Issued: Adopted 12/10/1996

Effective Date: December 10, 1995

Purpose: This Fund is used to account for funds set aside under the provision of Public Act 30 of 1978, being Section 141.441 to 141.445 of the Complied Laws of 1979 to:

- Cover a General Fund deficit.
- Prevent a reduction of service or employees.
- Cover expenses arising due to a natural disaster.
- Cover loss of funding over previous year.

Procedure: Each fiscal year the Board of Commissioners may appropriate all or part of a surplus in the General Fund resulting from an excess of revenue in comparison to expenses.

Approval: The Board of Commissioners by resolution adopted by a 2/3 vote of the entire Board may appropriate all or part of a surplus in the General Fund.

Internal Accounting Controls: The Maximum Fund Balance of Fund #257 shall not exceed either 15% of the most recent General Fund budget as originally adopted, or 15% of the average five most recent General Fund budgets, as amended, whichever is less.

The Board of Commissioners shall not impose additional taxes producing revenue in excess of that needed for its budget. In order to provide for money to be appropriated to the Fund.

Excess money in the Fund shall be appropriated to the next General Fund budget but shall not be appropriated to the Fund.

No monies shall be appropriated for the acquisition, construction, or alternation of a facility as part of a General Fund Capital Improvement program.

Building and Grounds Maintenance Fund # 631

General Subject: Building & Grounds Maintenance Fund # 631

Date Issued: Adopted 12/10/96, Amended 8/23/05, Amended May 2010

Effective Date: May 2010

Purpose: The Building and Grounds Maintenance Fund # 631 was created on December 10, 1996, by the Board of Commissioners to be used to purchase major materials and provide major services to other departments of the same local unit of government.

The Fund is to be used as the single point of capital expenses:

- To remodel or to improve County owned structures.
- To build new County structures.
- To purchase new lands and to improve those lands.

Only projects exceeding $~~5~~10,000 shall be considered.

Procedure: Requests for remodeling or improving County owed structures, building new County structures, or purchasing and improving new County lands shall be submitted by a Department Head for inclusion. Those requests shall be submitted to the County Board of Commissioners. Any State or Federal Grants that need a local match shall be presented in those requests.

Approvals: Projects exceeding $5,000 shall be identified in the County's Capital Improvement Plan as adopted by the County Board of Commissioners during their annual budget process. Project funding shall be identified in budget format. All projects shall be supervised by the County Board of Commissioners or by assignment of the County Board of Commissioners. All projects shall be in accordance with other County policies of record.

Internal Accounting Controls: The minimum Fund Balance of Fund # 631 on January 1st of each year shall amount to the total line items approved in the current annual budget.

~~Alpena County Ambulance Fund policy dated 10/23/07-tsb, amended 3/25/08, 10/28/08, 11/25/08, 4/28/09, 9/27/12, 4/30/13, 11/24/15, 5/31/16, 6/28/22, 1/29/24, Updated 12/12/2025~~

Equipment and Replacement Fund # 402

FUND DISOLVED - DELETED AS OF 1/1/2027

General Subject: Equipment and Replacement Fund # 402

Date Issued: Adopted 12/10/96, Amended 8/23/05, Amended May 10

Effective Date: May 2010

Purpose: The Equipment and Replacement Fund # 402 was created on December 10, 1996, by the County Board of Commissioners to be used to record the acquisition of new equipment or the replacement of old equipment.

The Fund is to be used as the single point of capital expenses:

- To purchase new equipment, vehicles, software, etc.
- To replace old equipment, vehicles, software, etc.

Procedure: Requests for purchasing or replacing of new or old equipment shall be submitted by a Department Head in May ~~of each year~~. Those requests shall be submitted to the County Board of Commissioners. Any State or Federal Grants that need a local match shall be presented in those requests.

Approvals: Purchase funding shall be identified in budget format and approved and adopted by the County Board of Commissioners during their annual budget process. All purchases shall be in accordance with other County policies of record.

Internal Accounting Controls: The minimum Fund Balance of Fund # 402 on January 1st of each year shall amount to the total line items approved in the current annual budget.

~~Alpena County Ambulance Fund policy dated 10/23/07-tsb, amended 3/25/08, 10/28/08, 11/25/08, 4/28/09, 9/27/12, 4/30/13, 11/24/15, 5/31/16, 6/28/22, 1/29/24, Updated 12/12/2025~~

General Fund Operating Fund

Board of Commissioners Policy Statement

Purpose: To establish a written policy for the General Operating Fund

(1) Annual Budget
(2) Fund Balance
(3) Fund Reserves

Overview: To assure the ability to withstand cash flow problems because of availability of future funds from Federal, State and local governments. Likewise, the need to establish reserve funds for heating/air conditioning issues, roof replacement or repairs, technology, grants, acquisition of land, buildings and equipment.

ANNUAL BUDGET

The unrestricted General Operating Fund Balance, established by the annual audit no later than June 30th of every year, shall not drop below 25~~30~~.00% of the Annual Budget set by the Board of Commissioners in December of the previous year. To achieve this goal, the following practices shall occur in developing and administering the Annual Budget.

1. In the approved Annual Budget, expenditures shall not exceed revenues.
2. Any amendment to the approved Annual Budget which causes estimated expenditures to exceed total revenues shall not be passed.
3. The Annual Budget cannot be adjusted, or any deviation of, without formal discussion and amendment by the full Board of Commissioners at a regularly scheduled meeting. Department Heads and Elected Officials may make line-item transfers within their budget(s) – ***excluding payroll items*** – if sufficient funds are available. These transfers must be requested in writing with a date, an amount, activity numbers and the signature of the person making the request. This information then needs to be presented to the County Treasurer for adjustment. Payroll funds may be transferred within a budget with approval by the board – or – if the Treasurer~~, and either the~~ County Clerk, and ~~or~~ County Administrator, or their Chief Deputy, sign off.
4. Unless specifically defined in the Approved Budget, transfers between funds or departments shall not be allowed without formal discussion and amendment by the full Board of Commissioners at a regularly scheduled meeting.

FUND BALANCE

1. Once the audited, unrestricted General Operating Fund Balance has been determined from the previous year and there is a gain in value; that gain will remain in the unrestricted General Operating Fund Balance until the minimum requirement of 25% unrestricted General Operating Fund Balance is achieved. ~~After achieving~~If general the operating balance surpasses 30.00%, the County Administrator in consultation with the Treasurer shall recommend a course of action to the Board of Commissioners for their consideration. The intent will be to fund Long Term and Short-Term Capital Outlay items until such time as the Board of Commissioners feel those items have been sufficiently funded.
2. Any time the audited, unrestricted General Operating Fund Balance falls under the 25% minimum requirement, the County Administrator in consultation with the Treasurer shall recommend a course of action to the Board of Commissioners for their consideration. The intent will be to fund mandated services first, core non-mandated services secondarily, and other services thirdly.

FUND RESERVES

1. These types of General Operating Fund reserves require long term planning (10 years or more):
    a. To provide for replacement and/or acquisition of capital outlay items for Buildings, Grounds and Equipment
    b. To provide for Technology advances in equipment and software
    c. To provide for Grant Matches
    d. To provide for Legal Costs associated with bonding or other critical matters
    e. To provide for Economic Development
    f. To provide for the Purchase of Land or Buildings
2. These types of various Fund reserves require short term planning (less than 10 years)

a. Equipment Fund

b. Building & Grounds Fund

c. Budget Stabilization Fund (up to 15% of General Fund Budget)

~~d. Self-Insured Funds (Pension, Health, Sick Pay, etc.)~~

Any one of the reserves listed above may be added to or subtracted from with formal discussion and amendment by the full Board of Commissioners at a regularly scheduled meeting. To do so, will require a 2/3 vote of the Board of Commissioners. Likewise, it requires a 2/3 vote of the Board of Commissioners at a regularly scheduled meeting to transfer funds from any one of these reserved funds for purposes other than stated.

October 30, 2025

~~Alpena County Ambulance Fund policy dated 10/23/07-tsb, amended 3/25/08, 10/28/08, 11/25/08, 4/28/09, 9/27/12, 4/30/13, 11/24/15, 5/31/16, 6/28/22, 1/29/24, Updated 12/12/2025~~

MDOT Building Maintenance Fund

Date Issued: Adopted 11/24/2026

Effective Date: January 1, 2027 with seed money, with active deposits beginning after January 1, 2028

Purpose: This Fund is used to assist with repairs and maintenance of the MDOT Building, located on airport property.

Procedure: In FY2027, the County Administrator, working with the County Treasurer, will work to allocate funds to act as seed money for the newly developed fund. Beginning in FY2028, $750 of the monthly rent paid by MDOT will be set aside in this fund. These funds will be used for repairs and maintenance.

Approval: The Board of Commissioners by resolution adopted by a 2/3 vote of the entire Board may appropriate additional funds, change the monthly rate set forth in this policy, appropriate additional funds, or expend funds for other purposes – so long as those purposes pertain to the continued operations or business of the airport.

Internal Accounting: The Maximum Fund Balance of this Fund shall not exceed $100,000. Funds may be spent with a majority vote of the Board of Commissioners. The fund may be dissolved with 2/3 of the approval of the Board of Commissioners. Should the fund surpass the cap, those funds will be moved to the airport fund for use where needed, by a vote of the Board of Commissioners, with advisement from the Airport Manager and County Administrator.

Controls: The Board of Commissioners

Self-Insurance Fund #677

DELETED

Date Issued: Adopted 1/1/2009, Amended June 2012

Effective Date: June 2012

Purpose: This Fund is used to reimburse covered employees for eligible Health Care costs according to union contracts and County Personnel Policies. The long-term goal of the Fund is to generate interest revenue to off-set the increasing costs of health care insurance.

This Fund is to cover expenses for:

- Eligible co-pays and deductibles
- Administration fees incurred by the use of a Third-Party Administrator
- Co-pays on prescription drugs
- MI Claims Tax
- Other health and wellness expenses

Procedure: Each fiscal year the Board of Commissioners may appropriate all or part of the difference between the actual premium cost and the premium purchase of Health Care into this account from the various Funds of Alpena County.

Approval: Funding shall be identified in budget format and approved and adopted by the County Board of Commissioners during the annual budget process.

Internal Accounting Controls: To "spend down" the Fund Balance of Fund #677 shall require a 2/3 vote of the entire Board of Commissioners.

Investment Policy for the County of Alpena

as Required by Public Act 20 of 1943, as Amended

1.0 PURPOSE

It is the policy of the County of Alpena to invest County funds in a manner which will ensure the preservation of capital while providing the highest investment return with maximum security, meeting the daily cash flow demands of the County and conforming to all state statutes governing the investment of public funds.

2.0 SCOPE

This investment policy applies to all financial assets of the County held by the County Treasurer. These assets are accounted for in the various funds of the County and include the general fund, special revenue funds, debt service funds and capital project funds (unless bond ordinances and resolutions are more restrictive), enterprise funds, internal service funds, trust and agency funds (excluding deferred compensation funds), fiduciary funds and any new fund established by the County. These funds are accounted for in the County Treasurer's Annual Financial Report. Except for cash in certain restricted and special accounts, the County Treasurer may pool cash of various funds to maximize investment earnings.

3.0 OBJECTIVE

The primary objectives, in priority order of the County Treasurer's investment activities shall be:

3.1 **Safety:** Safety of principal is the foremost objective of the investment program. Investment shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

3.2 **Diversification:** The investments will be diversified by security type and institution in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

3.3 **Liquidity:** The investment portfolio shall remain sufficiently liquid to enable the County Treasurer to meet all operating requirements which might be reasonably anticipated.

3.4 **Return of Investments:** The investment portfolio shall be designed with the objective of attaining a rate of return throughout

budgetary and economic cycles, commensurate with investment risk constraints and the cash flow characteristics of the portfolio.

4.0 DELEGATIONS OF AUTHORITY OF MAKE INVESTMENTS

Authority to manage the investment program is derived from the following: Alpena County Board of Commissioners' most current resolution designating depositories and MCL 48.40 requiring the County Treasurer to be the custodian of the County's funds. Management responsibility for the investment program is hereby delegated to the Alpena County Treasurer who has developed a system of internal investment controls and a segregation of responsibilities of investment functions in order to assure an adequate system of internal control over the investment function. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Alpena County Treasurer. The Alpena County Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

5.0 AUTHORIZATED INVESTMENTS APROVED BY ALPENA COUNTY

The Alpena County Treasurer is limited to investments authorized by Act 20 of 1943, as amended, and may invest in the following:

5.1 Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.

5.2 Certificates of deposit, savings accounts, deposit accounts, or depository of a financial institution. Authorized depositories shall be designated by the Alpena County Board of Commissioners at the Board's organizational meeting after each regular election of Commissioners.

5.3 Commercial paper with a rating of not less than A1 from Moody's and P1 from Standard & Poors and that matures not more than 365 days after the date of purchase. Not more than 50% of any fund shall be invested in commercial paper at any time. (Remove)

5.4 Banker's acceptances of United States banks.

5.5 Obligations of this state or any of its political subdivisions that at the time of purchase are rated investment grad by not less than (1) one standard rating service.

5.6 Mutual funds registered under the investment company act of 1940, title 1 of chapter 686, 54 Stat. 789, 15 U.S.C. 80a-1 to 80a-3 and 80a-4 to 80a-64, with the authority to purchase only investment vehicles that are legal for direct investment by the County. This authorization is limited to securities whose intention is to maintain a net asset value of $1.00 per share.

5.7 Investment pools through an interlocal agreement under the urban cooperation act of 1967, 1967 (Ex-Sess) PA 7; MCL 124.501 to 124.512.

5.8 Investment pools organized under the surplus funds investment pool act 1982 PA 367, 129.11 to 129.118.

5.9 The investment pools organized under the local government investment pool act, 1985 PA 121, MCL 129.141 to 129.150.

6.0 AUTHORIZED INVESTMENTS NOT APPROVED BY ALPENA COUNTY

6.1 Repurchase agreements consisting of investments of bonds, securities, and other obligations of the United States or an agency or Instrumentality of the United States.

6.2 Mutual Funds that maintain investment instruments whose net asset value per share may fluctuate on a periodic basis.

7.0 SAFEKEEPING AND CUSTODY

All security transactions and financial institution deposits entered into by the Alpena County Treasurer may be on a cash basis or a delivery vs payment basis as determined by the County Treasurer. Securities may be held by a third-party custodian designated by the Treasurer and evidenced by safekeeping receipts as determined by the Treasurer.

8.0 QUALIFIED INSTITUTION AND DEALERS

The County shall transact business only with banks, savings and loans, credit unions and registered investment security dealers. Only those banks, credit unions or savings and loan institutions whose deposits are insured by an agency of the United States government and that maintains a principal office or branch office located in this state under the laws of this state or the United States will be considered for investments and/or depository purposes. The purchase by the County of any investment other than those purchased directly from the issuer, shall be purchased either from an institution licensed by the State as a broker-dealer (who is a member of the National Association of Securities Dealers) or a brokerage firm designated as a Primary Government Dealer by the Federal Reserve Bank, a National or State Chartered Bank or a Federal or State Association. The County Treasurer shall require an institution or dealer to do the following:

8.1 Acknowledge receipt of the investment policy.

8.2 Agree to comply with the terms of the investment policy regarding the buying or selling of securities.

9.0 PRUDENCE

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs not for speculation but for investment, considering the probable safety of their capital as well as the probable income to be derived.

10.0 REPORTING

The County Treasurer shall provide at least an annual report to the Board of Commissioners which provides a clear picture of the status and types of investments of the current investment portfolio. This report shall be prepared in a manner which will allow the Board of Commissioners to ascertain whether investment activities during the reporting period have conformed to the investment policy.

11.0 ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Board of Commissioners any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment position that could be related to the performance of the County of Alpena. Employees and officers shall subordinate their personal investment transactions to those of the County of Alpena, particularly with regard to the time of purchases and sales.

Reso98/1

Grant Administration per Auditors SLK

County of Alpena does not have a centralized grants department; therefore, it is the responsibility of each department obtaining a grant to care for and be familiar with all grant documents and requirements. If a grant is Federal, the department should immediately notify the **County Treasurer** for inclusion in the County's Single Audit. For the purpose of this policy "Program Director" applies to the individual within a given department who will be responsible for the grant.

1. Grant Development, Application, and Approval –

    a. Legislative Approval - The point at which legislative approval is required is determined by the requirements of the grant program. If the grant must be submitted by "an individual authorized by the legislative body", then Board approval is required prior to submitting the application. If such legislative approval is not specifically required by the written terms of the grant, then the department head may, at his or her discretion, approve grant applications. In this case, a copy of the application shall be sent to the **Commissioner's** office. If an award is given, a copy of the agreement shall also be furnished to the **Commissioner's** office. Electronic copies are preferable.

    b. Matching Funds - Grants that require cash local matches must be coordinated through **the Finance Committee**. At a minimum, funds must be identified within the existing budget to provide the match, or a budget adjustment will be required. Depending on the nature of the grant, there may also be some policy implications that will bear discussion. (For example, will the grant establish a level of service that cannot be sustained once the grant funds are depleted?)

    c. Grant Budgets - Most grants require the submission of an expenditure budget. The department head should review this portion of the grant request prior to submission. The **Clerks Office** will need to be contacted regarding personnel projections.

2. Grant Program Implementation-

    a. Notification and Acceptance of an Award - Official notification of a grant award is typically sent by a funding agency to the program director and/or other official designated in the original grant proposal. However, the authorization to actually spend grant funds is derived from the Board through the approval of

a grant budget. This is done with the adoption of the Government-wide operating budget, as the grant budget is a component of such.

b. Establishment of Accounts - The department that obtained the grant will provide the **County Treasurer** with information needed to establish revenue and expense accounts for the project. Ordinarily, this information will include a copy of the summary of the project and a copy of the full project budget.

c. Purchasing Guidelines - All other Government purchasing and procurement guidelines apply to the expenditure of grant funds. The use of grant funds does not exempt any purchase from normal purchasing requirements. All typical paperwork and bidding requirements apply. All normal staff approvals apply. When in doubt, the Program Director should contact the **Commissioner'**s office for further assistance.

3. Financial and Budgetary Compliance –

a. Monitoring Grant Funds - Departments may use some internal mechanism (such as a spreadsheet) to monitor grant revenues, expenditures and budgetary compliance, however all such financial information will also be maintained in the County's finance software at some level. The finance software is considered to be County of Alpena's "official" accounting system. Ultimately, the information in this system is what will be audited and used to report to governing boards, not information obtained from offline spreadsheets. Program Directors are strongly encouraged to use inquiries and reports generated directly from the finance software to aide in grant tracking. If any "off-system" accounting records are maintained, it is the responsibility of the Program Director to ensure that the program's internal records agree to the County's accounting system.

b. Fiscal Years - Occasionally, the fiscal year for the granting agency will not coincide with the County's fiscal year. This may require adjustments to the internal budget accounts and interim financial reports as well as special handling during fiscal year-end close. It is the responsibility of the department head to oversee grant budgets within his/her department and to bring such discrepancies to the attention of the **County Treasurer** at the time the grant accounts are established.

c. Grant Budgets - When the accounting structure for a grant is designed, it will include the budget that was prepared when the grant application was submitted. The terms of each

specific grant will dictate whether any budget transfers between budgeted line items will be permitted. In no case will the Program Director be authorized to exceed the total budget authority provided by the grant.

If grant funds have not been totally expended by fiscal year-end, it is the responsibility of the Program Director to notify the **Finance / Budget Committee** that budget funds need to be carried forward to the new fiscal year, and to confirm the amounts of such carry-forwards. This can be done during the County's normal annual budgeting process. Carry-forwards of grant funds will be subjected to maximum allowable amounts/percentages based on the grant award agreement and/or the Uniform Guidance compliance supplement.

d. Capital Assets – The County of Alpena is responsible for maintaining an inventory of assets purchased with grant monies. The County is accountable for them and must make them physically available for inspection during any audit. The **Clerk and Commissioners Office** must be notified immediately of any sale of these assets.

Customarily, the proceeds of the sale can only be used on the grant program that purchased them. In most cases, specific governing regulations can be found in the original grant.

The individual department overseeing the grant will coordinate this requirement. All transactions that involve the acquisition or disposal of grant funded fixed assets must be immediately brought to the attention of the **Clerk and Commissioners Office.**

4. Record Keeping

a. Audit Workpapers - The County's external auditors audit all grants at the end of each fiscal year. The department who obtained the grant will prepare the required audit workpapers. These will then need to be sent to the **County Treasurer** within a reasonable time following monthly / quarterly end.

b. Record Keeping Requirements - Grant record keeping requirements may vary substantially from one granting agency to another. Consequently, a clear understanding of these grant requirements at the beginning of the grant process is vital. The Program Director within a department applying for a grant will maintain copies of all grant draw requests, and approved grant agreements (including budgets).

Uniform Guidance Compliance Supplement - General Information

Board Policies. The County financial policies that have been separately reviewed

and approved by the Board of Commissioners may be incorporated into this document by reference. All of the policies are applicable to Federal grants where appropriate.

ALLOWABILITY OF COST

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval from the state.

When determining how the County will spend its grant funds, Program Manager will review the proposed cost to determine whether it is an allowable use of federal grant funds *before* obligating and spending those funds on the proposed good or service. All costs supported by federal funds must meet the standards outlined in 2 C.F.R. Part 3474 and 2 C.F.R. Part 200, Subpart E, which are provided in the bulleted list below. Program Managers must consider these factors when making an allowability determination. Additional helpful questions to ask when making allowability determinations are annexed within.

Be Necessary and Reasonable for the performance of the federal award. County staff must consider these elements when determining the reasonableness of a cost. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices.

When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the County or the proper and efficient performance of the federal award.
- The restrains or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award.
- Market prices for comparable goods or services for the geographic area.
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the County, its employees, its students, the public at large, and the federal government.
- Whether the County significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award ' s cost. 2 C.F.R. §200.404

While 2 C.F.R. §200.404 does not provide specific descriptions of what

satisfies the "necessary" element beyond its inclusion in the reasonableness analysis above, necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the County can demonstrate that the cost addresses an existing need and can prove it.

When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the grant program.
- Whether the cost is identified in the approved budget or application.
- Whether there is benefit associated with the cost.
- Whether the cost aligns with identified needs based on results and findings from a needs assessment.
- Whether the cost addresses program goals and objectives and is based on program data.

Allocable to the federal award. A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. 2 C.F.R. §200.405. For example, if 50% of a **employee's** salary is paid with grant funds, then that employee must spend at least 50% of his or her time on the grant program.

Consistent with policies and procedures that apply uniformly to both federally- financed and other activities of the County.

Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.

Consistent treatment. A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.

Adequately documented. All expenditures must be properly documented.

Be determined in accordance with general accepted accounting principles (GAAP), unless provided otherwise in Part 200.

Not included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such. Some federal program statutes require the non-federal entity to contribute a certain amount of non-federal resources to be eligible for the federal program.

Be the net of all applicable credits. The term "applicable credits" refers to those receipts or reduction of expenditures that operate to offset or reduce

expense items allocable to the federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. 2 C.F.R. §200.406.

Part 200's cost guidelines must be considered when federal grant funds are expended. As provided above, federal rules require State and County-level requirements and policies regarding expenditures to be followed as well. For example, State and/or County policies relating to travel or equipment may be narrower than the federal rules, and the stricter State and/or County policies must be followed. Further, certain types of incentives are allowable under federal law, but are not allowable under State law.

Selected Items of Cost

Part 200 examines the allowability of 55 specific cost items (commonly referred to as Selected Items of Cost) at 2 C.F.R. § 200.420-200.475. These cost items are listed in the chart below along with the citation where it is discussed whether the item is allowable. Please do not assume that an item is allowable because it is specifically listed in the regulation as it may be unallowable despite its inclusion in the selected items of cost section. The expenditure may be unallowable for a number of reasons, including: the express language of the regulation states the item is unallowable; the terms and conditions of the grant deem the item unallowable; or State/local restrictions dictate that the item is unallowable. The item may also be unallowable because it does not meet one of the cost principles, such as being reasonable because it is considered too expensive. If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

County personnel responsible for spending federal grant funds and for determining allowability must be familiar with the Part 200 selected items of cost section. The County must follow these rules when charging these specific expenditures to a federal grant. When applicable, County staff must check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, County and program-specific rules may deem a cost as unallowable and County personnel must follow those non-federal rules as well.

The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

Item of Cost	Citation of Allowability
Advertising & public relations costs	2 CFR § 200.421
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424

Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428
Commencement & convocation costs	2 CFR § 200.429
Compensation – personal services	2 CFR § 200.430
Compensation – fringe benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions & donations	2 CFR § 200.434
Defense & prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health & welfare costs	2 CFR § 200.437
Entertainment costs	2 CFR § 200.438
Equipment & other capital expenditures	2 CFR § 200.439
Exchange rates	2 CFR § 200.440
Fines, penalties, damages and other settlements	2 CFR § 200.441
Fund raising & investment management costs	2 CFR § 200.442
Gains and losses on disposition of depreciable assets	2 CFR § 200.443
General costs of government	2 CFR § 200.444
Goods & services for personal use	2 CFR § 200.445
Idle facilities & idle capacity	2 CFR § 200.446
Insurance & indemnification	2 CFR § 200.447
Intellectual property	2 CFR § 200.448
Interest	2 CFR § 200.449
Lobbying	2 CFR § 200.450
Losses on other awards or contracts	2 CFR § 200.451
Maintenance & repair costs	2 CFR § 200.452
Materials & supplies costs, including costs of computing devices	2 CFR § 200.453
Memberships, subscriptions, & professional activity costs	2 CFR § 200.454
Organization costs	2 CFR § 200.455
Participant support costs	2 CFR § 200.456
Plant & security costs	2 CFR § 200.457
Pre-award costs	2 CFR § 200.458

Professional services costs	2 CFR § 200.459
Proposal costs	2 CFR § 200.460
Publication & printing costs	2 CFR § 200.461
Rearrangement & reconversion	2 CFR § 200.462
Recruiting costs	2 CFR § 200.463
Relocation costs of employees	2 CFR § 200.464
Rental costs of real property	2 CFR § 200.465
Scholarships & student aid costs	2 CFR § 200.466
Selling & marketing costs	2 CFR § 200.467
Specializing service facilities	2 CFR § 200.468
Student activity costs	2 CFR § 200.469
Taxes (including Value Added)	2 CFR § 200.470
Termination Costs	2 CFR § 200.471
Training & education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473
Travel costs	2 CFR § 200.474
Trustees	2 CFR § 200.475

Likewise, it is possible for the State and/or County to put additional requirements on a specific item of cost. Under such circumstances, the stricter requirements must be met for a cost to be allowable. Accordingly, employees must consult federal, State and County requirements when spending federal funds. For example, often the State's travel rules are more restrictive than federal rules, which means the State's policies must be followed.

In order for a cost to be allowable, the expenditure must also be allowable under the applicable program statute, along with accompanying program regulations, non-regulatory guidance and grant award notifications.

The State and/or County rules related to some specific cost items are discussed below. County employees must be aware of these State and County rules and ensure they are complying with these requirements.

In addition to the cost principles and standards described above, Program Managers can refer to this section for a useful framework when performing an allowability analysis. In order to determine whether federal funds may be used to purchase a specific cost, it is helpful to ask the following questions:

- Is the proposed cost allowable under the relevant program?
- Is the proposed cost consistent with an approved program plan and budget?
- Is the proposed cost consistent with program specific fiscal rules?
    - For example, the County may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources.
- Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?

As a practical matter, departments administering the funds should also consider whether the proposed cost is consistent with the underlying needs of the program. For example, program funds must benefit the appropriate target for which they are allocated.

Also, funds should be targeted to address areas of weakness, as necessary. To make this determination, departments administering the funds should review data when making purchases to ensure that federal funds to meet these areas of concern.

CASH MANAGEMENT

The County will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the County, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the County receives payment from the Grantor on a reimbursement basis. 2 C.F.R. § 200.305. However, if the County receives an advance in federal grant funds, the County will remit interest earned on the advanced payment quarterly to the federal agency consistent with 2 C.F.R. § 200.305(b)(9).

Payment Methods

Reimbursements: The County will initially charge federal grant expenditures to nonfederal funds.

The County [**Grant Program Director]** will request reimbursement for actual expenditures incurred under the federal grants as noted in the grant agreement. All reimbursements are based on actual disbursements, not on obligations.

Consistent with state and federal requirements, the County will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for review upon request. Reimbursements of actual expenditures do not require interest calculations.

Advances: To the extent the County receives advance payments of federal grant funds, the County will strive to expend the federal funds on allowable expenditures as expeditiously as possible. Specifically, the County attempts to expend all drawn downs of federal funds within 72 hours of receipt.

The County will hold federal advance payments in interest-bearing accounts, unless an allowable exception applies. The County will begin to calculate interest earned on cash balances once funds are deposited into the County's account.

The County will remit interest earned on grant funds annually to the federal awarding agency for the grant through an electronic medium using Automated

Clearing House (ACH) network.

CONFLICT OF INTEREST

Standards of Conduct:

In accordance with 2 C.F.R. §200.18(c)(1), the County maintains the following standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her ~~immediate~~ family, his or her partner, close friend, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

The officers, employees, and agents of the County may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value.

Definitions:

Confidential information shall mean information not obtainable from reviewing a public document or from making inquiry to a publicly available source of information.

Conflict or **Conflict of interest** shall mean use by a Board member or County employee of the authority of his/her office or employment, or any confidential information received through his/her holding public office or employment, for the private pecuniary benefit of him/herself, a member of his/her immediate family or a business with which s/he or a member of his/her immediate family is associated. The term does not include an action having a de minimis economic impact, or which affects to the same degree a class consisting of the general public or a subclass consisting of an industry, occupation or other group which includes the Board member or County employee, a member of his/her immediate family or a business with which s/he or a member of his/her immediate family is associated.

De minimis economic impact shall mean an economic consequence which has an insignificant effect.

Financial interest shall mean any financial interest in a legal entity engaged in business for profit which comprises more than five percent (5%) of the equity of the business or more than five percent (5%) of the assets of the economic interest in indebtedness.

Honorarium shall mean payment made in recognition of published works, appearances, speeches and presentations, and which is not intended as consideration for the value of such services which are nonpublic occupational or

professional in nature. The term does not include tokens presented or provided which are of de minimis economic impact.

Immediate family shall mean a parent, parent-in-law, spouse, child, spouse of a child, brother, brother-in-law, sister, sister-in-law, or the domestic partner of a parent child, brother or sister.

Organizational Conflicts:

Organizational conflicts of interest may exist when due to the County's relationship with a subsidiary, affiliated or organization that is a candidate for award of a contract in connection with federally funded activities, the County may be unable or appear to be unable to be impartial in conducting a procurement action involving a related organization.

In the event of a potential organizational conflict, the potential conflict shall be reviewed by the **Personnel Committee** or designee to determine whether it is likely that the County would be unable or appear to be unable to be impartial in making the award. If such a likelihood exists, this shall not disqualify the related organization; however, the following measures shall be applied:

1. The organizational relationship shall be disclosed as part of any notices to potential contractors;
2. Any County employees or officials directly involved in the activities of the related organization are excluded from the selection and award process;
3. A competitive bid, quote or other basis of valuation is considered; and
4. The Board has determined that contracting with the related organization is in the best interests of the program involved.

Disciplinary Actions

If an investigation results in a finding that the complaint is factual and constitutes a violation of this policy, the County shall take prompt, corrective action to ensure that such conduct ceases and will not recur. County staff shall document the corrective action taken and, when not prohibited by law, inform the complainant.

Violations of this policy may result in disciplinary action up to and including discharge, fines and possible imprisonment. Disciplinary actions shall be consistent with Board policies, procedures, applicable collective bargaining agreements and state and federal laws.

Mandatory Disclosure

Upon discovery of any potential conflict, the County will disclose in writing the potential conflict to the federal awarding agency in accordance with applicable federal awarding agency policy.

Procurement & Purchasing Policy

PROCUREMENT

The purpose of this policy is to provide for the fair and equitable treatment of all persons involved in the procurement processes of the County of Alpena. This policy is intended to maximize the purchasing value of public funds in procurement and to provide safeguards for maintaining a procurement system of quality and integrity to serve the best interest of the County of Alpena. This policy will also serve to utilize the most efficient method of operating the procurement process for the County of Alpena.

County of Alpena routinely procures products and services from third party vendors in the fulfillment of its operation for various departments. As a public entity the County of Alpena has an obligation to conduct procurement activity in a timely, ethical, cost effective and efficient manner, and in accordance with all regulatory requirements of its funding and governing organizations. The County of Alpena also has an obligation to treat all vendors with whom it conducts business in a fair and ethical manner.

This policy applies to contracts for the procurement of supplies, services and construction entered into by the County of Alpena after the effective date of this policy. This includes all forms of procurement activities including written, telephone and online procurements. When the procurement involves the expenditure of federal or state assistance or contracted funds, the procurement shall be conducted in accordance with any mandatory applicable federal or state laws and regulations. Nothing in this policy shall prevent any department or agency from complying with the terms and conditions of any grant, gift or bequest that is otherwise consistent with law.

The County maintains the following purchasing procedures, which are meant to comply with relevant regulations for state and federal grants management.

A. CONFLICT OF INTEREST

No employee, officer, agent, elected official or Board Member shall participate in the selection, award, or administration of a contract if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, agent, or Board Member, or any member of their immediate family, or organization which employs or is about to employ any of the parties indicated herein, has a tangible personal benefit from a firm considered for contract.

B. Responsibility for Purchasing

1. DELGATION OF AUTHORITY

This section sets forth the delegation of authority for the commencement of procurement actions and the award of such actions including contract modifications.

Solicitations for budgeted expenditures for materials, supplies and/or services that cost $3,499.99 and less are authorized by departmental authority and do not require additional Board approval/action.

It is the responsibility of the department head, elected official or court administrator to set internal approvals. All procurements for materials, supplies and/or services $3,500.00 and over will be verified by the Administrator's Office for compliance in accordance with the Procurement Manual.

The chart below represents a summary of the procurement thresholds and the method of procurement required for each.

PROCUREMENT SUMMARY

Amount of Procurement	**Line Item Budgeted**	**Initial Authorization**	**Type of Solicitation**	**Award Authorization**
Petty Cash ($100 and less)	Yes	Department Head	N/A	Department Head
$3,499.99 and less	Yes	Department Head	N/A, Unless Required by Grant	Department Head
$3,500-$24,999.99	Yes	Department Head	Department Collected Quotes	County Administrator/Elected Official
$25,000-$74,499.99	Yes	Appropriate Board	Department Collected Quotes	Appropriate Board
$75,000 and more	Yes	Appropriate Board	Formal Solicitations	Appropriate Board

2. QUOTES

Department Heads will be responsible for obtaining quotes from two businesses/individuals that have comparable products/service. The Department Head will review the quotes and provide a recommendation with all pertinent information attached for the appropriate Committee to review, if required and make a recommendation to the full board.

3. SEALED BIDS

Department Heads will be responsible for preparing a bid package and advertising for the item/service to be purchased. Sealed bids will be opened in a posted meeting to be held in the Commissioners' Conference Room with the Finance Chairman or designee present. The original bids will immediately be given to the County Clerk. Department Head will retain a copy of the bids. Bids that are opened prior to this meeting will not be considered. The Department Head will review the bids and provide a recommendation with all pertinent information attached for the appropriate Committee to review and make a recommendation to the full board.

C. Purchase Methods

The type of purchase procedures required depends on the cost of the item(s) being purchased. Generally, professional services, such as legal and auditing are exempt from these procurement procedures.

Procurement Documents, Responsibilities and Quotes

Required procurement documents, personnel responsibilities and required quotations per purchase method will follow the adopted Bidding/Purchasing Policy noted in the procedures and policies of the County of Alpena. If there are any conflicts between the Purchasing Policy for the County of Alpena and the Procurement policies/procedures for the Grant Administration, the relevant State and/or Federal Grant Administration will supersede to comply with Federal regulations.

1. Purchases between $500 and $3,499 (Micro-Purchases)

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed $3,499. The micro-purchase method is used in order to expedite the completion of its lowest-dollar small purchase transactions and minimize the associated administrative burden and cost. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold.

To the extent practicable, the County distributes micro-purchases equitably among qualified suppliers.

Micro-purchases may be awarded without soliciting competitive quotations if the County considers the price to be reasonable. The County maintains evidence of this reasonableness in the records of all micro-purchases.

Please see *Allowable Costs* for written procedures on how to determine whether a price is reasonable.

2. Purchases between $3,500 and $24,499 (Small Purchase Procedures)

Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than $24,999. If small purchase procedures are used, price or rate quotations are obtained from an adequate number of qualified sources.

Quotes: Department Heads will be responsible for obtaining quotes from two businesses or individuals that have comparable products/services. The Department Head will review the quotes and provide a recommendation with all pertinent information attached to the County Administrator/Finance Director to review and make a recommendation to the Ways & Means Committee.

3. Purchases between $25,000 and $74,999

Formal Advertising: For purchases over $25,000, bids are publicly solicited, and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the following conditions apply:

A complete, adequate, and realistic specification or purchase description is available.

Two or more responsible bidders are willing and able to compete effectively for the business; and

The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used (for purchases over $75,000), the following requirements apply.

Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for state, local, and tribal governments, the invitation for bids must be publicly advertised.

The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond.

All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly.

A firm fixed price contract award must be made in writing to the lowest responsive and responsible bidder.

Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of. Any or all bids may be rejected if there is a sound documented reason.

Competitive Proposals: The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;

Proposals must be solicited from an adequate number of qualified sources; and Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The County may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated, and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

The County's procedure for sealed bids are as follows:

Department Heads will be responsible for preparing a bid package and advertising for the item/service to be purchased. Sealed bids will be opened in a posted meeting to be held in the Commissioners' Conference Room with the Finance Chairman or designee present. The original bids will immediately be given to the County Clerk. Department Head will retain a copy of the bids. Bids that are opened prior to this meeting will not be considered. The Department Head will review the bids and provide a recommendation with all pertinent information attached for the Finance Committee to review and make a recommendation to the full board.

Contract/Price Analysis: The County performs a cost or price analysis in connection with every procurement action in excess of $75,000, including contract modifications. A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the Department Head must come to an independent estimate prior to receiving bids or proposals.

When performing a cost analysis, the Department Head negotiates profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

4. Noncompetitive Proposals (Sole Sourcing)

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

The item is available only from a single source;

The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;

The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the County; or

After solicitation of a number of sources, competition is determined inadequate; A cost or price analysis will be performed for noncompetitive proposals when the price exceeds $75,000.

5. Emergency Procurement Policy

Definition of an Emergency

For the purposes of the County of Alpena, an Emergency is defined as: an unforeseen situation involving:

- a breakdown of essential machinery or equipment requiring immediate maintenance, repair, or replacement, or
- threatened termination of essential services provided by the County, or
- a dangerous condition develops, or
- an immediate need for supplies which may vitally affect the safety, health, property or welfare of the public and the normal procurement procedure is too time consuming.

Emergency Procurement Procedure

The County Administrator may waive established solicitation procedures for procurements $25,000 and less in accordance with the County of Alpena emergency definition provided, above. Documentation in writing must be provided with the purchase request. Email, memo, or formal letter are a few examples of how this documentation may be provided.

It should be noted that the waiver of procedures may not be allowable for certain grant funded procurements.

C. Purchase Cards

Credit Card Policy:

Purpose: To provide a policy for authorization and use of County credit cards per Public Act 266 of 1995.

Policy: The following policy shall govern the use of County Credit Cards:

Amended Addition: The County Administrator/Commissioners' Office/the County Treasurer is responsible for issuing, accounting for, monitoring, retrieving, and generally overseeing compliance with the County of Alpena Procurement & Purchasing Policy – Credit Card Policy section.

County credit cards may be used only by an officer or employee of the County for the purchase of goods or services for the official business of the County. The use of a credit card is limited to the purchase of capital outlays, the payment of travel, ~~meals~~ and accommodation expense while on County business (excluding expenses incurred in operating a privately-owned automobile) and gas, oil and other necessary expenses incurred in operating a County-owned vehicle.

County officers and employees who use a County credit card shall, as soon as possible, submit a signed copy of the vendor's credit card slip to their Department Head, who then submits a credit card reconciliation and credit cards slips to the Commissioners' Office. If no credit card slip was obtained that described the transaction, the employee shall submit a signed voucher that shows the name of vendor or entity from which goods or services were purchased, the date and the amount of the transaction, the official business that required the transaction, and the chart of account number indicating the line item to which the transaction is to be charged. All credit card slips shall include this information as well. Vouchers shall also include a statement why a credit card slip was not obtained.

An official or employee who is issued a credit card is responsible for its protection and custody. If a credit card is lost or stolen, the ~~Commissioners'~~ Treasurers' Office shall be notified immediately. The entity issuing the lost or stolen credit card shall be immediately notified to cancel the card.

An officer or employee issued a credit card shall return the credit card to the ~~Commissioners'~~ Treasurers' Office upon termination of their employment or service with the County.

The ~~Commissioners'~~ Treasurers' Office shall maintain a list of all credit cards owned by the County, along with the name of the officer or employee who has been issued the credit card, the credit limit established, the date issued, and the date returned. Each employee shall initial the list beside their name to indicate agreement that the credit card has been issued, and that the employee has received and read a copy of this policy.

The balance including interest due on an extension of credit under the credit card arrangement shall be paid for not more than 60 days of the initial statement date. Alpena County shall comply with the provision of the credit card policy.

The total combined authorized credit limit of all credit cards issued by Alpena County shall not exceed 5% of the total budget of Alpena County for the current fiscal year. Alpena County may include in its budget the authorization to pay the balance due on any credit cards include the annual fee and interest.

D. Full and Open Competition

All procurement transactions for federal and state grants must be conducted in a manner providing full and open competition consistent with 2 C.F.R § 200.319. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

Placing unreasonable requirements on firms in order for them to qualify to do business;

Requiring unnecessary experience and excessive bonding;

Noncompetitive pricing practices between firms or between affiliated companies;

Noncompetitive contracts to consultants that are on retainer contracts;

Organizational conflicts of interest;

Specifying only a " brand name" product instead of allowing " an equal" product to be offered and describing the performance or other relevant requirements of the procurement; and

Any arbitrary action in the procurement process.

1. Geographical Preferences Prohibited for Federal Grants

The County must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

2. Local & Regional Bidders Preference – Non-Federal Grant Purchases

LOCAL BIDDERS PREFERENCE

The County of Alpena may grant an award to a qualified local bidder/vendor as defined below, if the said local bid/quotation is within 5% of the lowest bid/quotation meeting specifications submitted. The award may then be granted to the lowest local bidder for an amount equal to the lowest bid

meeting specifications, i.e. the local bidder will be given an opportunity to meet the lowest bid meeting specifications.

To be considered for local bidder preference, a local bidder/vendor shall have met the following qualifications for at least one year prior to the date bid proposals are due:

1) Shall have a legal and permanent business address with the County of Alpena
2) Shall be a current personal property and real property taxpayer in the County of Alpena.
3) Shall be in compliance with all local codes and ordinances.
4) Shall not be indebted or in default to the County of Alpena or any other governmental entity.
5) Shall provide all appropriate proofs of insurance relevant to the aforementioned bid.
6) All pending litigation has be disclosed.

REGIONAL BIDDERS PREFERENCE

The County of Alpena may grant an award to a qualified regional bidder/vendor as defined below, if the said regional bid/quotation is within 3% of the lowest bid/quotation meeting specifications submitted. The award may then be granted to the lowest regional bidder for an amount equal to the lowest bid submitted meeting specifications, i.e. the local bidder will be given an opportunity to meet the lowest bid meeting specifications.

To be considered for regional bidder preference, a regional bidder/vendor shall have met the following qualifications for at least one year prior to the date bid proposals are due:

1) Shall have a legal and permanent business address with the County of Alpena
2) Shall be a current personal property and real property taxpayer in the County of Alpena.
3) Shall have a legal and permanent business address within 50 miles of the County of Alpena.
4) Shall be in compliance with all local codes and ordinances.
5) Shall not be indebted or in default to the County of Alpena or any other governmental agencies in Alpena County.
6) Shall provide all appropriate proofs of insurance relevant to the aforementioned bid.
7) All pending litigation has be disclosed.

3. Prequalified Lists

The County must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the County must not preclude potential bidders from qualifying during the solicitation period.

4. Solicitation Language

The County must ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals. 2 C.F.R Federal Procurement System Standards.

5. Avoiding Acquisition of Unnecessary or Duplicative Items

The County must avoid the acquisition of unnecessary or duplicative items. Additionally, consideration is given to consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, an analysis must be made of leases versus purchase alternatives, and another other appropriate analysis to determine the most economical approach. These considerations are given as part of the process to determine the allowability of each purchase made with federal funds. Please see *Allowability of Costs* for written procedures on determining allowability.

6. Use of Intergovernmental Agreements

To foster greater economy and efficiency, the County enters into state and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.

7. Use of Federal Excess and Surplus Property

The County considers the use of federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

8. Debarment and Suspension

The County awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

The County may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over $25,000 the County verifies that the vendor with whom the County intends to do business with is not excluded of disqualified. 2 C.F.R. Part 200, Appendix II(I) and 2 C.F.R. §§ 180.220 and 180.300.

9. Maintenance of Procurement Records

The County must maintain records sufficient to detail the history of all procurements. These records will include but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

The County follows the State of Michigan Record Retention Policies.

10. Time and Materials Contracts

The County may use a time and materials type contract only (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to the County is the sum of: the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk.

Further, the County must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

11. Settlements of Issues Arising Out of Procurements

The County alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the County of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

12. Protest Procedures to Resolve Dispute

The County maintains protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency.

Violations of any provision to the County of Alpena Procurement & Purchasing Policy will result in disciplinary measures up to and including immediate termination and may include criminal proceedings if warranted.
[END]

TRAVEL REIMBURSEMENT

Travel - Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of a grant recipient. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the recipient's non-federally funded activities and in accordance with the recipient's written travel reimbursement policies. 2 C.F.R §200 .474(a).

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the County in its regular operations as the result of its written travel policy. In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies that (1) participation of the individual is necessary to the federal award; and (2) the

costs are reasonable and consistent with the County's established policy. 2 C.F.R §200.474(b).

See additional County policies for more information on the travel policies.

EQUIPMENT AND REAL PROPERTY MANAGEMENT

Source of Governing Requirements - The requirements for equipment are contained in the Uniform Guidance, program legislation, Federal awarding agency regulations, and the terms and conditions of the award.

Additional Policies and Procedures - The following policies and procedures will also be applied, to the extent that they do not conflict with or contradict the existing Board policies.

In order to ensure compliance with these requirements, County of Alpena has:

1. All equipment will be used in the program for which it was acquired or, when appropriate, other Federal programs.
2. When required, purchases of equipment will be pre-approved by the grantor or pass- through agency. The Program Director will be responsible for ensuring that equipment purchases have been previously approved, if required, and will retain evidence of this approval.
3. Property/Equipment records will be maintained, a physical inventory shall be taken every two years, and an appropriate system shall be used to safeguard assets.
4. When assets with a current per unit fair market value of $5,000 or more are no longer needed for a Federal program, a request for written guidance shall be made from the grantor agency as to what to do with the property/equipment prior to sale or relocation. The County shall abide with the requirements set out in §200.311 and §200.313 of the Uniform Guidance in this regard. If a sale will take place, proper procedures shall be used to provide for competition to the extent practical and result in the highest possible return.

SUBRECIPIENT MONITORING

Source of Governing Requirements - The requirements for subrecipient monitoring are contained in 31 USC 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. No. 104-156)), Uniform Guidance, program legislation, 2 CFR parts 25 and 170, and 48 CFR parts 4, 42, and 52 Federal awarding agency regulations, and the terms and conditions of the award.

The County will review and oversee subrecipient activity and obtain a copy of their single audit. Other oversight processes and procedures will be established on a case by case basis, dependent on grant requirements and the level of activity of the subrecipient.

Tax Revolving Fund #516 – 524

General Subject: DELINQUENT TAX REVOLVING FUND

Date Issued: Adopted 12/10/1996, Amended 4/23/1999, Amended 12/17/2004, Amended 12/20/2011

Effective Date: December 20, 2011

BACKGROUND:

The first borrowing authority granted to counties in connection with the Delinquent Tax Revolving Fund was approved by the legislature in 1992 by an amendment to the Municipal Finance Act. This legislation provided that when a Delinquent Tax Revolving Fund had been created, the County could borrow money to provide funds to fund the same.

Counties established a Delinquent Tax Revolving Fund for the purpose of obtaining funds to pay to all taxing units within the County the total amount of delinquent real property taxes, which have not been collected by the due date pursuant to the Michigan property tax law, Act 206 of the Public Acts of 1983, as amended. Once created, all delinquent taxes, interest and collection fees are payable to the County (to be deposited in the Tax Payment Fund) on the date the same become delinquent.

The main objective of counties having a Delinquent Tax Revolving Fund is to become totally self-funded (no borrowing needed). Alpena County has been able to self-fund (without borrowing) the Delinquent Tax Revolving Fund since May 1990.

PURPOSE:

The purpose of this police is as follows:

To maintain the solvency of the Delinquent Tax Revolving Fund so it can continue to provide to all taxing units within the County of Alpena the total amount of delinquent real property taxes, which have not been collected by the due date.

To establish guidelines on disbursement of surplus Delinquent Tax Revolving Fund monies in any given year.

STATEMENT:

It is Alpena County's FIRST AND FOREMOST objective to continue to utilize the Delinquent Tax Revolving Fund for the purpose it was first established. All taxing units within Alpena County have benefited greatly from this fund. Significant hardship would be felt by most local units of government if this fund were to be placed in jeopardy.

Approximately twelve years were spent on becoming self-funded and it is Alpena County's goal to remain so in the years ahead. Surplus funds earned over the years and

the prudent caretaking of those surplus funds have helped Alpena County establish our self-funding status.

The Delinquent Tax Revolving Fund generates surplus funds in the following manner.

- Collection Fees
- Expense of Sale Fees
- Interest on Taxes
- Interest Earnings on Investments

Any surplus funds generated by the Delinquent Tax Revolving Fund should be used wisely and fairly by the Board of County Commissioners to:

- Provide basic services
- Maintain the useful life of existing facilities
- Enhance the quality of life in Alpena County

PROCEDURE:

It is the Board of Commissioners' position to spend no more than one-half of the total yearly surplus funds to:

Help defray ordinary operating expenses of the County of Alpena through its General Fund

To help maintain an Equipment and Replacement Fund established by the Board of Commissioners to be used to record the acquisition of new equipment or the replacement of old equipment

To help maintain a Building and Grounds Maintenance Fund established by the Board of Commissioners to be used to purchase major materials and provide major services to other departments of the same local unit of government

That distributions made by the Board of Commissioners be reviewed and budgeted on annual basis. That the Board of Commissioners be able to identify, prioritize and distribute surplus monies consistent with County goals.

SUMMARY:

While there in no way we can accurately predict the future, the policy outlined above should permit Alpena County to meet its objectives. **THE PRINCIPAL OBJECTIVE BEING TO REMAIN SELF-FUNDED.**

Board Action: December 10, 1996

#1 AMENDMENT TO THE REVOLVING FUND

Cash Fund Balance Requirement

a. The annual amount given out to local units of government, within fifteen days of the settlement of the local units, is this amount is then multiplied by 2.2 and that amount is the minimum cash balance that has to be maintained to keep the fund stable. This cash balance shall be invested per the Treasurer in instruments no longer than 24 months.

2. Any cash funds projected over all fund payables and the 2.2 rule, shall be invested per the Treasurer in instruments no longer than five years.

April 15, 1999

Board Action: April 23, 1999

#2 POLICY AMENDMENT TO THE TAX REVOLVING FUND

With the requirement to have a special Revenue Sharing Reserve Fund as determined by the State of Michigan which will last until 2011 to replace State Revenue Sharing. Over this period time we will receive about $1.2 to $1.5 million dollars less from the State of Michigan to operate County Government.

The earnings from the Revolving Tax Fund are currently shared with the General Fund, 50% is kept in the fund to maintain the equity of cash of 2.2 times the annual settlement, while the other 50% of earnings is transferred to the General Fund for operations. We have been able to achieve the equity rule.

The Policy Change Amending the approved version date April 15, 1999 as amended:

For a period from Fiscal Year 2005 to Fiscal Year 2011, up to 100% of the earning would be eligible to be transferred to the general Fund, no more than one half of those funds shall be transferred to the Building and Grounds Fund, Sick Pay Fund, Budget Stabilization Fund and the Equipment Fund as recommended by the County Treasurer and ***County Administrator***. The other half of those funds, along with any balance not transferred to the above-mentioned funds would be used to operate the core county services. This would be subject to our equity rule requiring the Revolving Tax Fund balance be met.

Those core services are the Court systems, the Jail, the Sheriff mandates, the County Clerk, County Treasurer, the Register of Deeds, the Prosecutor Office, Drain Office, the Equalizations Department, IT Department, code enforcement, the County Airport, maintenance to support equipment and facilities of the core services and administrative services.

Monday, November 15, 2004

Board Action: December 17, 2004

#3 TAX REVOLVING FUND POLICY AMENDMENT

Shall the County of Alpena amend the TAX REVOLVING FUND POLICY AMENDMENT DATED December 17, 2004 as follows:

PARAGRAPH #3

The Policy Change Amending the approved version dated April 15, 1999, as amended:

FROM

For a period from Fiscal Year 2005 to Fiscal Year 2011

TO READ

For a period from Fiscal Year 2005 Thru Fiscal Year 2012

Board Action December 20, 2011 (attached)

ALPENA COUNTY BOARD OF COMMISSIONERS

BOARD ACTION #31

TO: Policy Book

FROM: **Alpena County Board of Commissioners**

SUBJECT: The Committee recommends we amend the Tax Revolving Fund Policy Amendment, dated December 17, 2004. (see attached) Paragraph #3

Date and Time requested funds or facility use required:

BOARD ACTION: CONSENT CALENDAR
Finance/Building Maintenance and Recreation Committee - December 14, 2011
ACTION ITEM #FM-15: The Committee recommends we amend the Tax Revolving Fund Policy Amendment, dated December 17, 2004. (see attached) Paragraph #3
The Policy Change Amending the approved version dated April 15, 1999, as amended:
FROM
For a period from Fiscal Year 2005 to Fiscal Year 2011
TO READ
For a period from Fiscal Year 2005 thru Fiscal Year 2012

Moved by Commissioner Fournier and supported by Commissioner Mullaney to approve the Consent Calendar which includes actions as listed above and filing of all reports.

Roll call vote was taken.

Motion carried.

This action was ___xx__ APPROVED _____DISAPPROVED

BY: Ayes___7___, Nays _____, Excused___1___, Absent_____, Abstaining

Prosecutor's Opinion if required:

Alpena County Board Chairman's Signature

Alpena County Board Vice-Chairman's Signature

Date of the Board Meeting December 20, 2011

2.0 Other Board Policies

Ballot Proposal Requests

To provide guidelines for entities/organizations requesting a county-wide proposal to be placed on a ballot to allow for proper time and procedures to be followed.

Language must be submitted in writing and in electronic format along with contact information.

The attached flowchart will be followed when requesting the Board of Commissioners to certify language to be placed on a ballot.

Ballot Proposal:

Submitted to County Commissioners Office – 60 days prior to the deadline for certification to County Clerk

Finance Committee:

Review after legal counsel and make recommendation to the Full Board Committee review and refer for legal review - 3 weeks prior to Finance Meeting Public Hearing held at Full Board Action taken to either approve or deny Certified Resolution to County Clerk.

When a Ballot Issue has to be certified by the County Board of Commissioners, the following procedure will be followed for those issues requiring fiscal support:

Type of Ballots

- Operational Funds only
- Operational Funds and with no more than 30 percent of funds collected to be used for capital needs
- Capital Funds only, either for outright purchase of equipment, building or property or for bonding projects for such
- Non-fiscal proposals as allowed by State Statute.
- Ballots to be reconsidered if failed to pass at the Primary Election or special election.

Length of Ballot Issues

- Operational Funds not to exceed four (4) years
- Operational with capital funds not to exceed four (4) years
- Capital funds not to exceed bond issue date

Time Line

- All proposal seeking funds approved be the Voters, shall be presented in writing and electronic form to the Office of the Board of Commissioners at least sixty (60) days before the Board would need to consider the certification to the County Clerk
- Three weeks before the Finance Committee is scheduled to meet, the Board's committee covering that service area shall meet and review the ballot language, which shall then be submitted to the County's legal counsel.
- The Board's Finance Committee shall meet, review and recommend to the full Board the language for certification. This should be done at least one week before the Full Board meets.
- The Board of Commissioners shall meet at a regular meeting at least five days before the deadline for submitting their certification of a ballot proposal, conduct a public hearing, consider the finance committee's recommendation and take action.

COUNTY OF ALPENA, MICHIGAN
Accountability Standards for Nonprofit Organizations

PURPOSE

For funding services provided by not-for-profit agencies on behalf of the County (i.e. older persons, fairgrounds, etc).

POLICY

The County Board of Commissioners will decide if a not-for-profit agency is qualified to receive funding of local tax dollars to provide certain services to the public.

1. That each agency will submit a written proposal with details on the service to be provided, its cost, what is efficient about that service and what will be the results of the service offered.
2. The agency shall demonstrate they follow proper practices as outlined in the Accountability Standards for Nonprofit Organizations and acknowledge by submitting a signed copy of same. (Please see attachment) Any deviation from the practices outlined must be disclosed and be attached to and made part of any agreement.
3. When the agency has meetings concerning financial issues, budget updates, discussion on service and service improvements, along with any approval, the agency shall have published in the local media the time, date and location of these open meetings of their board so that the public and users can be present and be allowed to provide input about the services or new services needed.
4. Annually, the agency will submit the number of employees, their positions, the positions pay scale, a summary of employee benefits and the names of organization board members.
5. Annually the agency will provide a list of persons who have authority to speak for the Board of that agency. This list shall include their phone numbers; fax numbers and e-mail addresses.
6. Annually the agency shall submit their annual budget request for funding in the format provided by the county.
7. Fiscal bench marking will be established for each service provided by any agency and these benchmarks will be reported to the County at least four times a year. This will provide a cost/benefit ratio of the service and its performance to the community.
8. There will be a written agreement for service for a period not to exceed one year, covering the services being contracted for, its cost, the monthly payment date, performance results, fiscal reporting requirements and other terms.
9. Unrestricted Fund Balances of an agency that are in excess of 75 days of cash flow, will subject that agency to less local public funding.

10. The County will not make donations of any fund to any not-for-profit agency and will only contract for services provided to the County.

PROCEDURE

All agencies that Alpena County has agreements with must sign the attached Accountability Standards for Nonprofit Organizations.

The County of Alpena (County) occasionally may find that it is in the public's interest that certain non-profit groups be retained to perform or carry out activities that might, otherwise, need to be performed by the County. In order to maintain accountability for use of the County's funds and promote ethical practices by these philanthropic organizations, the County has adopted certain accountability standards that should be met by nonprofit organizations, which are retained by the County, as a condition to obtain or retain funding from the County.

The County does not endorse or disapprove of any organization, and failure to meet standards is not a charge of unethical, inept, or otherwise improper conduct. It may reflect a simple difference of opinion, or the organization's failure to supply the County with the information the County needs in order to assess whether a particular standard has been met. In the County's opinion, the standards represent reasonable measures of accountability.

The County reserves the right to change, apply, or amend these standards, solely at its discretion. For organizations less than three years old or with annual budgets of less than $75,000, greater flexibility in applying some of the standards may be appropriate.

GOVERNANCE AND OVERSIGHT

The governing board has the ultimate authority for any nonprofit organization. This section of the standards seeks to ensure that the volunteer board is active, independent, and free of self-dealing.

The board is responsible for policy setting, fiscal guidance, and ongoing governance, and should review the organization's policies, programs, and operations.

Fiscal guidance includes responsibility for investment management decisions, for internal controls, and for short and long-term budgeting decisions.

The board should have:

1. An independent, volunteer membership. *The ability of individual board members to make independent decisions on behalf of the organization is critical. Existence of relationships that could interfere with this independence compromises the board.*
2. An individual attendance policy. *Board membership should be more than honorary, and should involve active participation in board meetings.*
3. Specific terms of office for its officers and members.
4. A risk management policy. *To protect its assets against loss, and staff and volunteers against liability, adequate insurance should be*

secured. Individuals with access to significant organizational cash or investments should be bonded.

To meet these standards, the organization shall have:

5. A board of directors with a minimum of five voting members. If the board has an executive committee, the committee also shall have a minimum of five voting members.
6. A minimum of three evenly spaced meetings per year of the full governing body with a majority in attendance, in-person. An in-person meeting of the board's executive committee or a conference call of the full board can substitute for one of the three meetings of the governing body. For all meetings, alternative modes of participation are acceptable for those with physical disabilities.
7. Not more than one directly compensated (e.g., a paid staff member) or indirectly compensated (e.g., spouse or family relation of paid staff member) person serving as a voting member of the board. Compensated members shall not serve as the board's chair or treasurer. Nonprofit board members' voluntary service is a deeply rooted tradition in the nonprofit sector. Most donors and nonprofit organizations expect that board members serve without compensation. Reimbursement may be made for costs incurred as a result of board participation, such as travel expenses.
8. No transaction(s) in which any board or staff members have material conflicting interests with the nonprofit resulting from any relationship or business affiliation. Factors that will be considered when concluding whether or not a related party transaction constitutes a conflict of interest and if such a conflict is material, include, but are not limited to: any arm's length procedures established by the nonprofit; size of the transaction relative to like expenses of the charity whether the interested party participated in the board vote on the transaction; if competitive bids were sought and whether the transaction is one-time, recurring or ongoing.
9. A board of directors that provides adequate oversight of the nonprofit's operations and its staff. Indication of adequate oversight includes, but is not limited to, regularly scheduled appraisals of the CEO's performance, evidence of disbursement controls such as board approval and monitoring of the budget and fund raising practices, and establishment of accounting procedures sufficient to safeguard nonprofit finances.

MEASURING EFFECTIVENESS

An organization should regularly assess its effectiveness in achieving its mission. This section seeks to ensure that an organization has a defined process in place to evaluate the success and impact of its program(s) in fulfilling the goals of the organization and that also identifies ways to address any deficiencies.

To meet these standards, a charitable organization shall:

1. Have a board policy of assessing, no less than every two years, the organization's performance and of determining future actions required to achieve its mission.
2. Submit to the organization's governing body, for its approval, a written report that outlines the results of the aforementioned effectiveness assessment and recommendations for future actions.

FINANCES

This section of the standards seeks ensure that the nonprofit spends its funds honestly, prudently, and in accordance with statements made in fund raising appeals.

To meet these standards, the nonprofit organization shall:

1. Spend funds in accordance with donor intentions. To meet this standard a nonprofit should be able to substantiate, on request, that the timing and nature of its expenditures are in accordance with donor restrictions, designations and expectations.
2. Spend at least 70% of its total expenses on program activities.
3. Spend no more than 30% of related contributions on administration and fund raising.
4. Avoid accumulating funds that could be used for current program activities. To meet this standard, the nonprofit's unrestricted net assets (excluding fixed assets) available for use should not exceed the total expenses budgeted for the current year. While the County believes that organizations should maintain a reasonable level of cash to safeguard against unexpected financial challenges, maintaining excess reserves indicates the organization is not maximizing the use of its nonprofit mission. In such cases, it may not be appropriate to continue soliciting from the public.
5. The organization does not have persistent or increasing operating deficits. The nonprofit should use its resources prudently and should maintain a healthy financial picture. When making a contribution, donors want to know that the organization has the financial strength to pursue its mission on a long-term basis.

   An organization that does not meet Standards 9, 10, 11, and/or 12 may provide evidence to demonstrate that its use of funds is reasonable. The higher fund raising and administrative costs of a newly created organization, donor restrictions on the use of funds, exceptional bequests, a stigma associated with a cause, and environmental or political events beyond an organization's control are among factors which may results in expenditures that are reasonable although they do not meet the financial measures cited in those standards.

   Make available to all, on request, complete annual financial statements prepared in accordance with generally accepted accounting principles. When total annual gross income exceeds $250,000, these statements should be audited in accordance with generally accepted

auditing standards. For nonprofits whose annual gross income is less than $250,000, a review by a certified public accountant is sufficient to meet this standard. For nonprofits whose annual gross income is less than $100,000, an internally produced, complete financial statement is sufficient to meet this standard.

Any organization that is in receipt of funds from the County agrees to allow the County or its representative/agent to examine the records and books of the organization for the fiscal year(s) in which the organization received funds from the County. Any organization in receipt of $100,000 or more in funds from the County during a calendar year shall be audited by an independent certified public accounting firm and shall provide the County a copy of its audited financial statements within six months after the end of its fiscal year end.

6. Include in the financial statements a breakdown of expenses (e.g., salaries, travel, postage, etc.) that shows what portion of these expenses was allocated to program, fund raising, and administrative activities. If the nonprofit has more than one major program category, the schedule should provide a breakdown for each category.
7. Accurately report the nonprofit's expenses in its financial statements. For example, audited or unaudited financial statements which inaccurately claim zero fund raising expenses or otherwise understate the amount a nonprofit spends on fund raising, and/or overstate the amount it spends on programs will not meet this standard. In determining if a nonprofit meets this standard, the County may check the accuracy of any joint cost allocations.
8. Provide to all, on request, a board-approved annual budget for its current fiscal year, outlining projected expenses for major program activities, fund raising, and administration.

PUBLIC DISCLOSURE

To uphold the public's trust in the nonprofit sector, a nonprofit should at a minimum carry out its actions in accordance with Michigan and federal charity law.

For the year under review and the preceding two years, the organization has not violated any applicable provisions of Michigan or federal law relating to the organization's tax exempt status, fund raising practices, or registration with and reporting to governmental agencies and the public.

Program names, activities and financial information listed in the annual report, audited financial statement and IRS Form 990 are consistent.

FUND RAISING AND INFORMATIONAL MATERIALS

A fund raising appeal is often the only direct contact a donor has with a nonprofit and may be the sole impetus for giving. This section of the standards seeks to ensure that a nonprofit's representations to the public are accurate, complete, and respectful.

To meet those standards, the nonprofit organization shall:

1. Have solicitations and informational materials, distributed by any means, that are accurate, truthful, and not misleading, both in whole or in part. Appeals that omit a clear description of program(s) for which contributions are sought will not meet this standard.
2. Include on any nonprofit websites that solicit contributions, the same information that is recommended for annual reports, as well as the mailing address of the nonprofit and electronic access to its most recent IRS Form 990.
3. Address privacy concerns of donors, if the organization shares personal information about its donors outside the organization, by providing a clear privacy policy that tells its donors what information, if any, is being collected about them by the nonprofit and how this information will be used; how to contact the nonprofit to review personal information collected and request corrections, and how to inform the nonprofit (e.g., a check-off box) that the visitor does not wish his/her personal information shared outside the organization.
4. Donors are entitled to know who is soliciting their gift and what portion of their gift will be received by the nonprofit. Solicitors who are not employees or volunteers of the nonprofit identify themselves in each solicitation as professional fundraisers and, upon request, provide the name and address of their employer or contracting party. Upon request, persons authorized by the nonprofit to utilize the nonprofit's name in connection with sale or marketing of goods or services provide accurate information about the percentage of gross revenue that is paid to the nonprofit.
5. Respond promptly to and act on complaints brought to its attention by donors, the public, or regulatory agencies about fund raising practices and privacy policy violations and/or other issues.

Director/Chief Executive Officer _____ Date _____

Chairperson, Board of Directors _____ Date _____

Fiber System Usage

PURPOSE:

The County of Alpena established a fiber network system in 2000 originally to connect various public facilities for the criminal justice system. Additional strands of fiber were added for future county use. The current fiber network is a 24-strand cable and the cost was $152,778.

POLICY:

Sixteen (16) strands shall be reserved for the County of Alpena operations. Four (4) strands shall be allocated for a damage reserve and four (4) strands available to serve community wide fiber networks. The IT Director is responsible to determine the equipment standard required that will not harm the fiber system.

Federal, State and local Governmental Units within the County, not-for-profit and for-profit service providers and not-for-profit agencies providing service to the County may apply for user access. Every user shall have an agreement with the County of Alpena, outlining terms and conditions. All users shall have a written agreement with the County of Alpena.

PROCEDURE:

Any user wishing to have access to the Alpena County Fiber System, must submit a written request to the IT Director, outlining their intent and need, time schedule, strands needed, and proposed equipment to be used. The IT Director will review each request and make a recommendation to the Board's Finance Committee for recommendation to the Full Board, authorizing negotiations to proceed or not.

Capital Cost of the committed strands to a new user (user group) shall be recovered by the County under a formula to be determined by the IT Director. Any expense required to connect a user to the fiber will be 100 percent financed by the proposed user. Unless the IT Director determines a fiber extension may benefit the County, a cost sharing proposal may be considered to expand the system physically.

Annually the maintenance cost for the fiber system, including pole rent share, shall be shared by taking the total cost, dividing by 24, to determine cost per stand, then times the number of strands used by an outside user of the County.

Annually the IT Director shall review all fees and make a recommendation to the Finance Committee.

~~Alpena County Ambulance Fund policy dated 10/23/07-tsb, amended 3/25/08, 10/28/08, 11/25/08, 4/28/09, 9/27/12, 4/30/13, 11/24/15, 5/31/16, 6/28/22, 1/29/24, Updated 12/12/2025~~

Northern Lights Arena Surcharge Policy

General Subject: Northern Lights Arena Surcharges

Date Issued: Adopted February 22, 2005, Amended May 27, 2008, Amended March 20, 2010, June 27, 2023, April 28, 2026

Effective Date: March 20, 2010

Purpose

To ensure adequate funds are set aside for the long-term maintenance, upkeep and improvements for Northern Lights Arena in such a way to lessen the impact on the general fund of the County of Alpena. This policy and the resulting fund is not meant to pay or reimburse any lessee for normal operational costs, cleaning, normal/routine maintenance or the replacement based on regular wear and tear of equipment and/or fixtures. All capital replacement or improvement projects over $5,000 must be included on the County's Capital Improvement Plan (CIP) and must be approved as part of the County's regular budgeting process. Approved Use items under $5,000 may be included as part of a reimbursement request.

Surcharge

A surcharge shall be collected on all paid ticketed events of $1.00 per ticket. For events where the premises are rented to a private company for an event, and the private company collects the gate, or for "general admission/non-ticketed/non-ice" or "no charge" events, then a flat fee for each day of such event shall be paid, whichever is greater. In addition, a fee of $~~3~~5.00 per hour of ice time rented will be collected and deposited as par of the surcharge. These funds will be held by the County in the Equipment & Building Maintenance Improvement Reserve Fund for Northern Lights Arena (NLA).

Definition of Events

Seated Ticketed – An event where a ticket is sold representing a space or seat for the ticket holder to occupy.

General Admission – Other events including those events commonly referred to as "shows" in which the attendee is allowed to move freely about the area.

Exemptions

Promotional tickets (totaling not more than 35) per seated ticketed event will be exempt only with the consent of the facility manager.

Accountability

The lessee will present a transmittal, signed by lessee verifying the county, with the deposit submitted to the County Treasurer showing the total tickets, less any exemption, and the amount due under the surcharge policy.

The procedure for collecting rental surcharge will be a copy of the rental agreement with both parties' signatures and a transmittal with surcharge fee being indicated when payment is deposited with the County Treasurer.

These parameters apply to all of the policy:

If an event does not fall within these parameters, the facility manger must consult the county.

Non – Exclusive Permitted Uses for Surcharge Funds

The following examples of what should be perceived as essential areas that the surcharge money may be directed towards:

- Building shell including foundations, walls, roof and insulation.
- Internal partitions, decks, columns, and misc. support members.
- External appurtenances such as: sidewalks, landings, pathways, parking lots, and lighting.
- All electrical including lights, and mechanical hookups to starters, compressors, pumps, etc. (excluding bulbs)
- All mechanical and plumbing including fixtures.
- All components for creating and maintaining ice (including Zamboni's and compressors).
- All door and door jambs.
- All glazing.
- All safety devices such as sprinkling systems and alarms.
- Future additional amenities as prescribed by law or code.

Examples of items that would not fall into the surcharge category would be: office furniture or supplies, bulletin boards, display cases, any equipment that is leased as vending machines, small kitchen equipment, tables and chairs.

The County will review the budget annually with the CIP and any operator/lessee for a minimum amount to be budgeted for reimbursement expenses. Reimbursement requests up to the budgeted amount will be approved in compliance with the County's Purchasing & Procurement Policy, reimbursement request over the budget amount will require review and approval by the Board of Commissioners.

~~Alpena County Ambulance Fund policy dated 10/23/07-tsb, amended 3/25/08, 10/28/08, 11/25/08, 4/28/09, 9/27/12, 4/30/13, 11/24/15, 5/31/16, 6/28/22, 1/29/24, Updated 12/12/2025~~

Alpena County *Use of County Grounds*

PURPOSE: To provide guidelines for use of county grounds and facilities and to maintain them in good condition.

POLICY: When using the county grounds and facilities, the below listed procedures must be followed.

PROCEDURE: Use of the Courthouse grounds requires approval of the Board of Commissioners.

A pre-event meeting between the County Administrator, Building and Grounds department and the party responsible for the event, to inspect the grounds and determine the placement of any equipment may be required.

No animals or vehicles are allowed on the lawn or sidewalks.

Nothing will be placed on the lawn that could be harmful to grass or trees.

Nothing is to be staked or driven into the grounds.

Ropes and/or barricades will not be placed where they could be hazardous.

The buildings and lawns are not to be enclosed or roped off during the workday.

The parking lots are to be opened during the work week and are not to be closed off.

The grounds will be cleaned after each use or arrangements will be made to cover the cost of cleaning.

An Application and/or Rules for Use of County Property form will be obtained from the Commissioner's Office and must be signed by responsible party to acknowledge responsibility for the payment of any damages that might occur to lawn/buildings/facilities during designated event(s).

Upon request of the County, an insurance liability policy will be required.

Any group using County grounds and causing damages may be required to reimburse the County for the cost of said damages.

The County Administrator, in the exercise of its discretion, may grant variances from these rules and requirements for cause shown on a case-by-case basis.

All requests will be reviewed and approved by the County Administrator.

In the event that any requesting person/organization is denied use of facilities or grounds, the applicant can appeal the decision to the Full Board of Commissioners.

No political activity such as campaigning or the collecting of signatures may occur inside of any county building, entrance, exits, steps or walkway to/from the sidewalks or parking areas are not permitted during business hours.

3.0 Board Rules

202~~6~~7 Rules of Order Board of Commissioners
Alpena, County, Michigan

1. AUTHORITY

These rules are adopted by the Board of Commissioners of County of Alpena pursuant to Section 46.11 of the Compiled Laws of Michigan, as amended.

2. MEETINGS

2.1 Organizational Meeting

The first meeting in each calendar year shall be the organizational meeting and it shall be held within the first 10 business days of January at 12:00 p.m. ~~(For example, next year's organizational board meeting shall be held January 4, 2027)~~. At each such meeting, the county clerk shall preside. As the first item of business, the county clerk shall administer the oath of office to the commissioners if the oath has not previously been administered.

The second item of business shall be election of the chairperson of the board for a two-year term and the vice-chairperson for a one-year term. The clerk shall call for nominations for the office of chairperson and when nominations are closed by majority vote or no other nominations are forthcoming, the clerk shall receive written ballots from the members. When one nominee receives a majority of the votes of the members elected and serving, that nominee shall be declared chairperson.

The newly elected chairperson shall assume the chairperson and proceed with the election to the office of vice-chairperson, which shall be conducted by roll call vote.

If the commissioners present shall not cast a majority for one nominee, the county clerk shall continue to preside until a majority of commissioners elects one of its members to be chairperson. The board of commissioners may proceed onto other agenda items, as they shall decide.

2.2 Regular Meetings

The county board shall meet on the fourth Tuesday of each month unless it falls on or near a holiday or if necessary to change from the usual date in which another date will be proposed. At its first meeting in each calendar year, the board of commissioners shall establish its schedule of regular meetings for the balance of the year.

2.3 Special Meetings

The board of commissioners shall meet in special session upon the written petition filed with the county clerk and signed by one-third or more of the members. The petition for a special meeting shall specify the time, date, place, and purpose of the meeting.

2.4 Place of Meetings

Meetings of the board of commissioners shall be held in the Howard Male Conference Room unless public notice of the meeting states a different location. Whenever the regular meeting place of the board of commissioners shall appear inadequate for members of the public to attend, the chairperson may change the meeting location to a larger facility in the county. A notice of such change shall be prominently posted on the door of the regular meeting place and the other location. The clerk shall also give notice of the change in the meeting place in a newspaper if time permits.

2.5 Time of Regular Meetings

The time of the regular meetings shall be stated in the regular schedule of meetings adopted under Rule 2.2. In evening meetings, the board shall not begin considering any matter on the agenda not yet under consideration by the time of 10:30 p.m. except with the unanimous consent of the members present. Matters on the agenda and not yet acted upon at the time of adjournment will be placed on the agenda of the next regular meeting or special meeting if one is called.

2.6 Change in Schedule

Change in the regular meeting schedule shall not be made except upon the approval of a majority of the members. In the event the board shall meet and a quorum is not present, the board, with the approval of those present, may adjourn the meeting to a later day and time provided that proper notice to members and the public is given.

3. PUBLIC NOTICE OF MEETINGS

The county clerk or Commissioner's Office shall provide the proper notice for all meetings of the board of commissioners. Such notice shall include, but not necessarily be limited to, the following:

3.1 Regular Meetings

Posting a notice within 10 days after the first meeting of the county board in each calendar year indicating the date, time, and place of the board's regularly scheduled meeting.

3.2 Schedule Change

Whenever the board shall change its regular schedule of meetings, a posting of notice of the change within three days following the meeting in which the change was made.

3.3 Special and Emergency Meetings

If the board shall schedule a special meeting under rule 2.3 or an emergency meeting under rule 2.4, notice of such meeting shall be posted immediately and delivery of the notice to the residence of each commissioner by personal delivery, this only will be done under extraordinary circumstances, facsimile transmission, e-mail or first-class mail. Also, personal services by the clerk of the county to the office of the commissioners by hand delivery, will serve as notice to all members of the commission. No meeting, except emergency meetings, shall be held until the notice shall have been posted at least 18 hours.

3.4 Notification to Media and Others

The Executive Assistant to the Board of Commissioners or the County Clerk, shall notify, without charge, at minimum, the Alpena News, True North Radio, WATZ, and WBKB of the board's meeting schedule, schedule changes, or special or emergency meetings by electronic mail, with agendas being made available ~~one week~~three days before, if applicable, the meeting. The Commissioner's Office shall also notify other individuals or organizations of regular meeting schedules, changes in the schedule, or special and emergency meetings, but only upon their written request and agreement to pay the county for printing and postage expenses. With written consent of the persons or agencies requesting notification, notice will be made by facsimile transmission or e-mail.

4. QUORUM, ATTENDANCE, CALL OF THE COUNTY BOARD

4.1 Quorum

A majority of commissioners of the board, elected and serving, shall constitute a quorum for the transaction of ordinary business of the board.

4.2 Attendance

No member of the county board may absent himself or herself without first having notified the chairperson of his or her intent to be absent from a scheduled meeting.

5. AGENDA FOR MEETINGS

The Commissioner's Office, after first reviewing pending matters and requests, shall prepare a draft of the agenda of business for all regularly scheduled commission meetings. The chairperson of the board or the County Administrator shall review and add or delete items, as he/she considers proper. Any commissioner, or chairperson of a committee, board, or other commission of the county, desiring to place a matter on the agenda shall notify the Commissioner's Office ~~of such item by 12:00 noon on the Tuesday preceding~~in a timely manner before the agenda is released for the next regular meeting of the board. The

board, except upon the consent of a majority of the members present, shall not consider items not received by the Commissioner's Office by the stated deadline.

5.1 Agenda for Special Meetings

Whenever the board is called into session pursuant to Rule 2.3.1, the agenda shall be included in the notice of the meeting and no other matter shall be considered except when all members are present and a majority concurs. Agenda for special meetings pursuant to Rule 2.3.2 shall be provided along with the notice of the meeting to commissioners, if time permits. At other times, the chairperson shall declare the agenda upon the approval of a majority of the members present.

5.2 Distribution of Agenda and Materials

Upon the completion of the agenda, the Commissioner's Office shall immediately distribute copies of the agenda together with copies of reports, explanations, etc., which relate to the matters of business on the agenda. Commissioners shall be entitled to receive such materials not later than two days prior the next regular meeting.

5.3 Consent Calendar (Defined)

The consent calendar shall consist of those matters that the commission has determined to be ~~A~~routine~~@~~ and usually are matters about which the board commonly concurs. Among such matters are the approval of minutes, approval of bills for payment, appointment of persons to budgeted and classified positions, and other matters that the board of commissioners is required by statute or board rule to approve.

5.4 Consent Calendar~~C~~Procedure

The Commissioner's Office, in preparing the meeting agenda, shall list those matters under the heading of Aconsent calendar@ and include the associated materials with those distributed to the members in accordance with Rule 5.2.

At a meeting of the commissioners for which a consent calendar has been prepared, the board, upon the motion of a commissioner, shall vote on the approval of the matters included under the consent calendar. Before putting the question to the commissioners, the chairperson shall permit the commissioners to remove from the consent calendar, those items on which they have questions or wish to debate. The chairperson shall then direct the clerk to remove such matters and place them in their usual place on the meeting'~~=~~s agenda. A vote shall not be required to remove a matter from the consent calendar.

5.5 Order of Business

The agenda shall be arranged in the following order:

a. Call to order

b. Pledge of allegiance
c. Roll call
d. Approval of the agenda
e. Brief public comment (3 minutes) (optional)
f. Action on consent calendar
g. Reports of officers, boards, and standing committees
h. Reports of special or ad hoc committees
i. Special orders
j. Unfinished business and general orders
k. New business
l. Public comment (3 minutes)
m. Adjournment

6. CONDUCT OF MEETINGS

6.1 Chairperson

The person elected chairperson in the first meeting each year of the board of commissioners shall preside at all meetings of the board. In the absence of the chairperson, the person elected vice-chairperson shall preside. If neither the chairperson nor the vice-chairperson is present, the clerk shall preside until the commissioners present elect a commissioner to preside during the absence of the chairperson or vice-chairperson.

6.2 Form of Address

Board members wishing to speak shall first obtain the approval of the chairperson and each person who speaks shall address the chairperson. Other persons at the meeting shall not speak unless recognized by the chairperson.

6.3 Disorderly Conduct

The chairperson shall call to order any person who is being disorderly by speaking or otherwise disrupting the proceedings, by failing to be germane, by speaking longer than the allotted time, or by speaking vulgarities. Such person shall thereupon be seated until the chairperson shall have determined whether the person is in order. If a person so engaged in presentation shall be ruled out of order, he or she shall not be permitted to speak further at the same meeting except upon special leave by the board of commissioners. If the person shall continue to be disorderly and to disrupt the meeting, the chairperson may order the sergeant at arms to remove the person from the meeting. No person shall

be removed from a public meeting except for an actual breach of the peace committed at the meeting.

PUBLIC COMMENT:

Public Comment is limited to 3 minutes per individual for the brief Public Comment period at the beginning of the meeting with a 15 minute limit unless approved otherwise by the Board.

All other public comment will be heard at the end of the current agenda and will be limited to 3 minutes per individual. Public Comment rules are attached.

7. RECORD OF MEETINGS

7.1 Minutes and Official Records

The county clerk shall be clerk of the board and together with the Commissioner's Office, shall be responsible for maintaining the official record and minutes of each meeting of the board. The minutes shall include all the actions and decisions of the board with respect to substantive (non-procedural) motions. The minutes shall include the names of the mover and seconder and the vote of the commissioners. The record shall also state whether the vote was by voice or by roll call; when by roll call, the record shall show how each member voted. The clerk shall maintain, in the office of the clerk, copies of each resolution and ordinance or other matter acted upon by the board. The official minutes, however, may refer to those matters by an identifying number and the descriptive title of the ordinance, resolution, or other matter.

7.2 Record of Discussion

The clerk shall not be responsible for maintaining a written record or summary of the discussion or comments of the board members nor of the comments made by members of the public.

7.3 Request for Remarks to Be Included

Any commissioner may have his or her comments printed as part of the record upon the concurrence of a majority of the other members. Comments to be included in the record shall be provided in writing by the member.

7.4 Public Access to Meeting Records

The Commissioner's Office or clerk shall make available to members of the public the records and minutes of the board meetings in accordance with the freedom of information act. Board minutes, prepared but not approved by the board, shall be available for public inspection not more than eight business days following the meeting. Minutes approved by the board shall be available within five business days of the meeting at which they were approved. The board shall also promptly mail copies of minutes

to persons who have subscribed and paid the fee therefore as determined by the board of commissioners.

Minutes will be posted on the County website and will be available for pickup at the Clerk's Office. No charge for the last three (3) months meetings for minutes only. A fee will be charged for copies of any attachments to the official minutes which includes committee meetings. Copies of minutes older than three (3) months will be charged the current copy fee or if a FOIA request has been filed, the FOIA fee allowable.

8.0 COMMITTEES

8.1 Appointment

Every 2 years,~~ach year,~~ following the election of the board chairperson, the chairperson shall appoint commissioners to standing committees listed under Rule 8.3 and other various committees.

8.2 Committee Chairperson

The person first listed on the roster of each committee shall be the committee chairperson. In the absence of the committee chairperson, the person next listed shall assume the chairperson.

8.3 Standing Committees and Responsibilities

Committees of the board shall consist of the following:

- Finance Committee – Committee of the Whole
- Personnel Committee
- Facilities, Capital & Strategic Planning Committee
- Courts & Public Safety
- Contracts & Grants Committee

Each committee shall thoroughly investigate any matter referred to it by the County Administrator, board or board chairperson and shall report in writing its findings to the board without undue delay. Upon the motion of any board member, and approval by a majority of the board, the board may discharge a committee from further consideration of any matter.

8.4 Committee Meetings

A majority of the members of a committee shall constitute a quorum. Each committee shall comply with the provisions of the Michigan Open Meetings Act and the Freedom of Information Act.

Each committee shall maintain a written record of its meetings and shall deliver such record to the Commissioner's Office. The clerk or Commissioner's Office shall maintain a separate file for each committee.

The record of each committee meeting shall include at least the following: the date and place of the meeting, members attending, and the vote of each on any action relating to an ordinance, resolution, appointment or election of an officer that the committee has approved. Committee votes on other matters must be included as part of the meeting record upon the demand of one-third of the members. Committee actions will follow statutes and board adopted personnel policies and procedures.

8.5 Exercise of Governmental Function

A committee shall not exercise a governmental function as defined by the open meetings act in a meeting not open to the public unless the open meetings act permits the action to be considered in executive session closed to the public. The responsibility of each committee is to make recommendations to the board of commissioners and to report matters considered and rejected as well as those considered and recommended.

8.6 Work Sessions

Whenever the board shall meet in "work sessions" the board shall meet as a committee of the whole. The chairperson, vice-chairperson, or other member shall preside.

Work sessions shall conform to the requirements of the open meetings act with respect to public notice.

The rules of the board of commissioners shall be observed in work sessions as far as they are applicable, except with respect to limiting debate, moving to vote immediately, and taking a roll call vote.

Resolutions, ordinances, and other matters referred to the committee, unless otherwise ordered by the committee, shall be read aloud by the clerk and then considered and acted upon by section. Before an amendment is adopted it shall be fully written and read to the committee. Whenever the committee of the whole has completed its deliberations, a member shall move that the workshop meeting rise and report to the board of commissioners. The motion to rise is always in order and shall be decided by majority vote without debate. Motions recommending action by the board of commissioners shall take precedence in the same order as analogous motions in the meetings of the board of commissioners.

8.7 Commissioner appointments

1) The Board of Commissioners makes appointments to various boards and commissions. In an effort to avoid a potential conflict of interest in a Committee or with the Board, the Board shall not appoint a relative of any board member including by not limited to defined as parent, spouse, child, brother, sister, grandparent, someone residing in the same household (further defined as natural, adoptive, half, step, in-law, or foster). Close friends and

relatives not mentioned will need approval from the Personnel Committee.

2) Commissioners individually recommend a representative to serve on select committees. These select committees shall consist of the following:

a. Older Persons Committee
b. Youth and Recreation Committee

The representative must reside in the Commissioner's district and actively participate in committee meetings. In an effort to avoid a potential conflict of interest in a Committee or with the Board of Commissioners, a Commissioner shall not recommend appointing a relative defined as parent, spouse, child, brother, sister, grandparent, someone residing in the same household (further defined as natural, adoptive, half, step or foster). These representatives shall be appointed by the Board of Commissioners upon the recommendation of the Commissioner of each district.

9.0 EXECUTIVE MEETINGS

9.1 The vote to hold an executive meeting shall be recorded in the minutes of the meeting at which the decision was made.

9.2 The board of commissioners may meet in executive session, closed to members of the public, upon the motion of any member and roll call approval by two-thirds of the members for the following purposes:

9.2.1 To consider the purchase or lease of real property, until an option to purchase or lease that property is obtained.

9.2.2 To consult with its attorney regarding trial or settlement strategy in connection with specific pending litigation, but only when an open meeting would have a detrimental financial effect on the litigating or settlement position of the county board.

9.2.3 To meet with an attorney to consider the attorney=s written opinion.

9.2.4 To review the specific contents of an application for employment to a county position and the applicant requests that the application remain confidential. Whenever the board meets to interview an applicant, the meeting shall be open to the public.

9.2.5 Other Reasons

9.2.5.1 The board may also meet in executive session for the following reasons without the requirement of a two-thirds vote:

9.2.5.2 To consider the dismissal, suspension, or disciplining of, or to hear complaints or charges brought against, or to

consider a periodic personnel evaluation of a public officer, employee, staff member, or individual agent if the named person requests a closed hearing. If the person rescinds his/her request for a closed hearing the matter at issue shall thereafter be considered only in open public meeting.

9.2.5.3 To consider strategy connected with the negotiation of a collective bargaining agreement.

9.3 Minutes, Executive Meetings

For each executive meeting, the clerk shall make a separate record of the topics discussed. This record shall not be disclosed to the public except upon the order of a court. The clerk may destroy the minutes after one year and one day have passed after the meeting at which the board approved the minutes of the meeting at which the board voted to hold the executive meeting.

10. MOTIONS AND RESOLUTIONS

10.1 Statement by Chairperson, Motions, and Resolutions

No motion or resolution shall be adopted until the presiding officer states the motion. All motions, except procedural motions and resolutions, may be required to be in writing upon the demand of any member. A request to recess for the purpose of writing out a motion or resolution shall be in order.

10.2 Rank of Motions

The order of precedence of motions shall be:

a. Privileged Motions
b. Fix the time to which to adjourn (or set the time for next meeting)
c. Adjourn
d. Recess
e. Raise a question of privilege
f. Call for orders of the day

10.3 Subsidiary Motions

a. Lay on the table
b. Call the previous question (immediately to close debate and making of subsidiary motions except lay on the table.)
c. Limit or extend the limits of debate
d. Postpone to a certain time (postpone definitely)
e. Refer to a committee
f. Amend the main motion
g. Postpone indefinitely
h. Clear the floor of all motions

10.3.1 Main Motion

10.3.2 Non-debatable Motions

The motions to fix the time of the next meeting, adjourn, recess, point of privilege, call for orders of the day, to table, vote immediately, limit or extend debate shall be ordered and voted upon without debate.

10.4 Procedural Motions

10.4.1 Motion to reconsider

The motion to reconsider shall be in order on any question that the board has decided, but no question shall be reconsidered more than once. The motion to reconsider shall be in order on the same day as the vote to be reconsidered was taken. The motion to reconsider shall be made only by a member who voted with the prevailing side. A motion to reconsider a motion to amend shall not be in order if the main question has been voted upon. If the board has adopted a motion to reconsider, however, motions to amend shall be in order.

10.4.2 Motion to clear the floor

The motion to clear the floor may be made by the chairperson or a member, whenever procedural matters have become sufficiently confused. If the motion to clear the floor has been adopted, it shall clear the floor of all motions as though they have been withdrawn. The motion shall not be subject to debate nor, if adopted, to reconsideration.

10.4.3 Temporary suspension of the rules

These rules may be suspended temporarily at any time by vote of two-thirds of the members elected and serving to achieve any legal objective of the board in a legal manner.

10.4.3 Appeal rulings of the chairperson

Any commissioner may appeal the ruling of the chairperson. On all appeals receiving a second, the question shall be "Shall the decision of the chairperson stand as the decision of the county board of commissioners?"

11. VOTING

11.1 Abstaining from voting

Whenever the chairperson puts a question to the members, every commissioner present shall vote on the question unless a conflict of interest exists. No member present shall abstain from voting "yes" or "no" unless there is a conflict of interest. The Commissioner shall state that

he/she has a conflict of interest prior to the item being discussed or a motion being made and what the conflict of interest is. The County Board can then take action to allow or not allow the abstention due to the conflict of interest.

11.2 Roll call votes

The names and votes of commissioners shall be recorded on board actions to adopt final measures such as ordinances, resolutions, appointment or election of officers, etc. The election of the board chairperson may be by secret ballot with the approval of a majority of commissioners present. Upon the demand of one fifth of the commissioners, a roll call vote shall be taken on other motions and actions.

11.3 Voting viva voice

When in the judgment of the chairperson, the board of commissioners will cast a unanimous vote on the question on the floor, the chairperson may put the questions to the members by stating: Without objection, the chair will direct the clerk to enter a unanimous affirmative (or negative) vote on the question. Is there objection? Hearing none, the clerk is directed to enter a unanimous affirmative (or negative) vote on the question. At this point, the clerk shall enter an affirmative (or negative) vote for each of the members present.

If any member objects, he or she should do so aloud. Whereupon the chairperson shall direct the clerk to call the roll.

11.3.1 Votes Required

Procedural and other questions arising at a meeting of the commissioners, except for those decisions required by statute to have a higher majority, shall be decided by a majority of the members present. A majority of the members elected and serving shall be required for final passage or adoption of a measure, resolution, or the allowance of a claim.

12. PARLIAMENTARY AUTHORITY

Robert=s Rules of Order (Newly Revised) shall govern all questions of procedure not otherwise provided by these rules or by state or federal law. The legal counsel to the board or other person so designated by the board shall serve as the board's parliamentarian and shall advise the presiding officer regarding rules of procedure.

13. INTRODUCTION AND ADOPTION OF ADMINISTRATIVE RESOLUTIONS

13.1 Definition

Any action regarding the operation or administration of a department of the county government or containing policies of the board of commissioners applicable to one or more departments of the county, and not adopted as an ordinance, shall be declared administrative policy.

13.2 Introduction

Any commissioner may introduce an administrative resolution at any regular or special meeting of the board of commissioners in the regular order of business.

13.3 Order for Consideration

The regular order for consideration of proposed administrative resolutions shall be:

13.3.1 Introduction, first reading by title, and reference to the appropriate committee, as determined by the board chairperson.

13.3.2 Report by the committee considering the proposal and placement on the agenda under new businessCadoption of resolutions.

13.3.3 Full Board discussion and vote. Each member shall be given opportunity to discuss the resolution and offer such amendments as she or he shall consider appropriate. Amendments shall be made in the following forms:

- A I move to amend by striking the following (sections or words).@
- A I move to amend by striking the following (sections and words) and inserting the following (sections or words.)@
- A I move to amend by inserting the following (lines or words) after (describe the location).
- A I move to amend by adding the following (lines or words) after (describe the location).

Before calling for a vote on the proposed amendment, the chairperson shall direct the clerk to read the proposed amendment and to state how the section or sentence will read if the amendment is approved. Thereafter, the chairperson shall call the question on the amendment.

13.3.4 Form

Each administrative resolution shall conform to the form required for introduction and adoption.

13.5 Committee Review

The chairperson of the board of commissioners shall refer all proposed administrative resolutions to an appropriate committee of the board. The committee shall review the proposal and invite effected departments of the

county to comment and offer explanations. The committee, in its report, shall include a summary of the comments and objections to the resolution. Any administrative resolution reported without recommendation shall automatically lie on the table until ordered removed by the board.

13.6 Adoption

The board of commissioners may adopt the committee recommendation or refer the report to the committee of the whole where further consideration can be given. On the final adoption of a proposed amendment, the vote shall be taken by a record roll call or in accordance with Rule 11.3. A majority of the commissioners elected and serving shall be required for adoption, unless a statute requires a larger number of votes to adopt the policy.

13.7 Notification

Upon the final adoption of an administrative resolution, Commissioner's Office shall notify each county department head of the board action. Such notification shall be by title or summary. The Commissioner's Office shall make available a copy of the full administrative resolution.

13.8 Record of Administrative Resolutions

The clerk shall keep a copy of each administrative resolution of the board in a separate file or book with appropriate subcategories according to subjects covered. The record of each administrative resolution shall provide the date of adoption, the record vote of each commissioner, and any amendments thereto adopted by the board.

Rules of Procedure

These rules of procedure shall be interpreted and applied consistent with state law. In the event of conflict, state law shall govern.

~~Alpena County Ambulance Fund policy dated 10/23/07-tsb, amended 3/25/08, 10/28/08, 11/25/08, 4/28/09, 9/27/12, 4/30/13, 11/24/15, 5/31/16, 6/28/22, 1/29/24, Updated 12/12/2025~~

~~2024~~ 2027 Alpena County
Board of Commissioners Per Diem Policy

This Policy addresses the compensation of members of the Board of Commissioners for their attendance at Board and committee meetings as well as other scheduled meetings of committees, boards, authorities or other groups to which the member has been appointed as a representative of the Alpena County Board of Commissioners. It is recognized that this policy may not compensate Board Members for many activities that command their attention as an elected County Commissioner. It is intended, however, to clarify those activities that are compensable on a per diem basis.

Meeting

A meeting is defined as any meeting of a Board, Committee, Authority or other group to which a commissioner is appointed as a representative of the Alpena County Board of Commissioners. In so much as County Commissioners receive a yearly salary, it is recognized that this policy may not compensate Board Members for many activities that command their attention as an elected County Commissioner. It is intended, however, to clarify those activities that are compensable on a per diem basis.

Budgeted Meeting

A “Budgeted Meeting” is defined as a meeting of a Board, Committee, Authority or other group to which a commissioner is appointed as a representative of the Alpena County Board of Commissioners and is eligible for pre-approved per diem and mileage compensation as outlined in “Budgeted Per Diem Meetings” within this policy.

Special Assignments

The County Board may elect, or the Board Chair may designate other assignments in advance or during the course of the year for which the Board Member will be eligible for per diem under this policy. Relative to the Per Diem Policy, per diem eligibility shall be reflected in the motion for in a vote by the County Board or in the designation decree of the Chair.

Alternates

A duly appointed alternate will be eligible for per diem should the appointed member(s) not be present at the meeting. From time to time, neither Appointee nor Alternate may make a “Budgeted Meeting”; the Appointee, Alternate or County Chairman may request an at-large county commissioner to attend said meeting. Under these circumstances an at-large commissioner would be eligible for per diem and mileage.

Mileage within Alpena County - Budgeted Meeting

Mileage for travel to a "Budgeted Meeting" within Alpena County shall equal the County Employee's Mileage level. Mileage shall be computed to and from a commissioner's home/work (normal beginning and ending location). Mileage for "Special Meetings" shall be discussed under the heading of "Special Meetings".

~~Mileage outside Alpena County - Budgeted Meeting~~

~~Mileage for travel to a "Budgeted Meeting" outside Alpena County shall equal the County Employee's Mileage level. Mileage shall be computed to and from a commissioner's home/work (normal beginning and ending location). Mileage for "Special Meetings" shall be discussed under the heading of "Special Meetings".~~

~~Mileage within Alpena County- Special Meeting~~

~~Mileage approved for travel to a "Special Meeting" within Alpena County shall equal the County Employee's Mileage level. Mileage shall be computed to and from a commissioner's home/work (normal beginning and ending location). Eligibility for Special Meetings approval shall be discussed under the heading of "Special Meetings".~~

Mileage ~~outside Alpena County~~ - Special & Budgeted Meetings

Mileage approved for travel to a "Special Meeting" or "Budgeted Meeting" within and outside of Alpena County shall equal the County Employee's Mileage level. Mileage shall be computed to and from a commissioner's home/work (normal beginning and ending location). Eligibility for "Special Meetings" approval shall be discussed under the heading of "Special Meetings".

Budgeted Per Diem Meetings

The following list reflects the budgeted meetings eligible for per diem without pre-authorization by the Chair, Finance Chair, Finance Committee or County Board of Commissioners under this policy:

Meetings	# Per Year	Per Diem	Commissioners
Full Board Meetings	12	$50.00	8
Full Board - Special Meetings	1	$50.00	8
Full Board - Organizational Meeting	1	$50.00	8
26th Judicial Court Local Court Mgt	4	$530.00	3
911 Advisory Board	4	$530.00	2
CCAB-Community Corrections Advisory Board	4	$560.00	1
Central Dispatch Committee	4	$530.00	2
Fairboard committee	6	$350.00	3
Health Board - District #4	9	$560.00	2
HUNT	4	$530.00	1
Landfill - MOA	24	Charged to Landfill	2
LEPC-Local Emergency Planning Comm.	4	$530.00	1
LPT - Local Planning Team	2	$530.00	1
NEMC-NE MI Consortium	4	$ 560.00	1
NEMCOG-NE MI Council of Governments	10	$ 560.00	1
NMCA-Northern MI Counties Assoc.	10	$ 560.00	1
NEMCSA-NE MI Community Service Agency	6	$560.00	1
NMMMA	12	$350.00	2
NMRE - NE MI Regional Entity	6	$ 560.00	1
Planning Commission	12	Charged to Planning	1
Parks & Recreation Commission	12	Charged to Parks	3

Target	12	$530.00	1
Thunder Bay Transportation	12	$530.00	1
Thunder Bay National Marine Sanctuary	6	$530.00	1
United Way	2	$530.00	1
Veterans Affairs	6	$530.00	1
INTERGOVERNMENTAL COMMITTEES:			
Intergovernmental Council	2	$530.00	8
STANDING COMMITTEES:			
Facilities Capital & Strategic Planning	12	$530.00	3
Courts & Public Safety	12	$530.00	3
Finance Ways & Means	12	$50.00	8
Personnel	14	$530.00	3
Contracts and Grants	12	$530.00	3
Totals:			

ADHOC COMMITTEES: Meetings as set up
MISC MEETINGS: Misc/Training/Public Hearings, Money budgeted and approved by the Chair

The per diem rates shall be as follows until amended by the Board of Commissioners:

Full Board Meetings: $50
Other meetings: UP to 3 hours $530 (unless otherwise stated)
Other meetings:3 or more hours $560 plus meal if out of the County
Maximum allowance is three meetings per day
Conferences or trainings are $560.00 per day if 3 hours or more
Mileage reimbursement: County Employee Mileages Compensation as stated by IRS
Per diems and mileage must comply with restrictions of the Alpena County Board of Commissioners Per Diem Policy to qualify for reimbursement.

Special Meetings

A Special Meeting under this policy is defined as an **Un-Scheduled and (therefore) Non-Budgeted** Meeting of a Board, Committee, Authority or other group to which a the Board Member is **appointed** as a representative of the Alpena County Board of Commissioners above or a Board, Committee, Authority or other group to which a the Board Member is **not officially** appointed as a representative of the Alpena County Board of Commissioners.

Attendance to Special Meetings shall be eligible for per diem and mileage

only under the following circumstances:

1) Must submit a special per diem form in advance of the Special Meeting to the Finance Chairman for approval. In the event a special form cannot be submitted to the Finance Chairman, a verbal approval is acceptable before the actual occurrence of the Special Meeting.

2) Must submit a special per diem form in advance of the Special Meeting to the County Board Chairman (or Vice Chairman in the Chair's absence) for approval. In the event a special form cannot be submitted to the Board Chairman, a verbal approval is acceptable before the actual occurrence of the Special Meeting.

3) Must submit a special per diem form in advance of the Special Meeting to the County Finance Committee for approval.

4) Must submit a special per diem form in advance of the Special Meeting to the County Board of Commissioners for approval.

Any report for a Special Committee without an above pre-authorization shall Not be eligible for per diem or mileage and the commissioner=s compensation shall be considered part of their Salaried Compensation Package.

Special Meetings - Board Chairman

A Special Meeting under this policy is defined as an Un-Scheduled and (therefore) Non-Budgeted Meeting of a Board, Committee, Authority or other group to which the Board Chairman is appointed as a representative of the Alpena County Board of Commissioners above or a Board, Committee, Authority or other group to which the Board Chairman is not officially appointed as a representative of the Alpena County Board of Commissioners

Attendance to Special Meetings shall be eligible for per diem and mileage

only under the following circumstances:

1) Must submit a special per diem form in advance of the Special Meeting to the Finance Chairman for approval. In the event a special form cannot be submitted to the Finance Chairmen, a verbal approval is acceptable

before the actual occurrence of the Special Meeting.

2) Must submit a special per diem form in advance of the Special Meeting to the County Board Vice Chairman for approval. In the event a special form cannot be submitted to the Board Vice Chairman, a verbal approval is acceptable before the actual occurrence of the Special Meeting.

3) Must submit a special per diem form in advance of the Special Meeting to the County Finance Committee for approval.

4) Must submit a special per diem form in advance of the Special Meeting to the County Board of Commissioners for approval.

5) Any report for a Special Committee without an above pre-authorization shall Not be eligible for per diem or mileage and shall be considered part of their Salaried Compensation Package

6) Payment for per diems and travel are submitted and signed by the Chairman of the Board near the first of each month.