



Wexford County

FINANCE AND APPROPRIATIONS COMMITTEE

Michael Musta, Chair

NOTICE OF MEETING

The Finance & Appropriations Committee of the Wexford County Board of Commissioners will hold a regular meeting on Wednesday, March 23, 2022, beginning at 4:00 p.m. in the Commissioners' Room, 437 E. Division St., Cadillac, Michigan.

TENTATIVE AGENDA

- A. CALL TO ORDER
- B. ROLL CALL
- C. ADDITIONS / DELETIONS TO THE AGENDA
- D. APPROVAL OF THE AGENDA
- E. APPROVAL OF THE MARCH 10, 2022 REGULAR MEETING MINUTES1
- F. PUBLIC COMMENTS
The Committee welcomes all public input.
- G. AGENDA ITEMS
 - 1. Approval of Claims (A. Nyman, County Clerk)
 - 2. Year-to-Date Revenue and Expense Report.....3
 - 3. H&S Companies General Ledger Assistance Agreement.....6
 - 4. Assessing Contract – City of Cadillac.....7
 - 5. Assessing Contract – Slagle Township11
 - 6. Assessing Contract – Manton Contract13
 - 7. Budget Amendment(s).....16
- H. CORRESPONDENCE
- I. ADMINISTRATOR’S COMMENTS
- J. PUBLIC COMMENTS
- K. COMMITTEE COMMENTS
- L. CHAIR COMMENTS
- M. ADJOURN

In compliance with the Americans with Disabilities Act, persons with physical limitations that may tend to restrict access to or participation in this meeting should contact the County Administrator's office (231-779-9453) at least twelve (12) hours prior to the scheduled start of the meeting.

WEXFORD COUNTY
FINANCE & APPROPRIATIONS COMMITTEE MEETING
 REGULAR MEETING MINUTES
 March 10, 2022

The regular meeting was called to order by Chairman Michael Musta at 4:00 p.m. in the Commissioners' Room, Historic Courthouse, 437 E. Division St. Cadillac, Michigan.

Members Present: Mike Musta, Mike Bengelink, Brian Potter and Gary Taylor
 Members Absent: None
 Also Present: Duane Alworden, Central Dispatcher Director; Jami Bigger HR Director/Interim Co-Administrator; Adam Kerr, Maintenance Director; Megan Kujawa, Senior Executive Administrator Assistant; Alaina Nyman, County Clerk; Joe Porterfield, Equalization Director/ Interim Co-Administrator; and Roxanne Snyder, Register of Deeds.

ADDITIONS OR DELETIONS TO THE AGENDA

ADD – G.3. Resolution 22-11 Emergency Services Telephone Surcharge and **G.4.** Otis Elevator Discussion

APPROVAL OF THE AGENDA

A motion was made by Comm. Taylor and supported by Comm. Bengelink to approve the agenda as amended. A vote was called, all in favor. Motion passed.

APPROVAL OF THE MINUTES

A motion was made by Comm. Taylor and supported by Comm. Potter to approve the February 23, 2022 Regular Meeting Minutes. A vote was called, all in favor. Motion passed.

PUBLIC COMMENTS

None.

AGENDA ITEMS

G.1. Approval of Claims

A motion was made by Comm. Potter and supported by Comm. Bengelink to approve paying the bills in the amount of \$304,224.32. A vote was called, all in favor. Motion passed.

G.2. Budget Amendment(s)

A motion was made by Comm. Bengelink and support by Comm. Potter to forward a recommendation to the full board to approve the Budget Amendment dated March 16, 2022. A vote was called, all in favor. Motion passed.

G.3. Resolution 22-11 Emergency Services Telephone Surcharge

A motion was made by Comm. Bengelink and supported by Comm. Taylor to forward to the full board a recommendation to approve Resolution 22-11 Emergency Services Telephone Surcharge. A vote was called, all in favor. Motion passed.

G.4. Otis Elevator Discussion

A motion was made by Comm. Potter and supported by Comm. Taylor to forward a recommendation to the full board to approve the quote from Otis Elevator Company in the amount of \$103,920 to update the Courthouse elevator and to add a backup battery, coming from ARPA funds. A vote was called, all in favor. Motion passed.

CORRESPONDENCE

None.

ADMINISTRATOR'S COMMENTS

Non.

PUBLIC COMMENTS

None.

COMMITTEE COMMENTS

None.

CHAIR COMMENTS

None.

ADJOURN

A motion was made by Comm. Taylor and supported by Comm. Bengelink to adjourn the meeting at 4:05 p.m.

Michael Musta, Chairman

Megan Kujawa, Recording Secretary

03/17/2022 REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY
 PERIOD ENDING 02/28/2022
 % Fiscal Year Completed: 16.16

GL NUM DESCRIPTION	2022		YTD BALANCE		ACTIVITY FOR		AVAILABLE	
	AMENDED BUDGET	02/28/2022	NORMAL (ABNORMAL)	02/28/2022	MONTH 02/28/2022	INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE % BDGT USED
Fund 101 - GENERAL FUND	15,638,015.00	544,262.86		335,370.58		15,093,752.14		3.48
101 COMMISSIONERS	66,822.00	13,232.84		11,246.91		53,589.16		19.80
131 CIRCUIT COURT	331,107.00	33,571.46		20,918.33		297,535.54		10.14
136 DISTRICT COURT	665,559.00	100,687.09		47,904.64		564,871.91		15.13
141 FRIEND OF THE COURT	957,135.00	101,942.71		61,007.50		855,192.29		10.65
147 JURY COMMISSION	3,700.00	0.00		0.00		3,700.00		0.00
148 PROBATE COURT	637,075.00	77,156.19		46,145.28		559,918.81		12.11
151 PROBATION AND PAROLE	2,700.00	57.52		57.52		2,642.48		2.13
166 CIRCUIT COURT FAMILY COUNS	68,405.00	2,639.69		754.93		65,765.31		3.86
168 PUBLIC DEFENDER	269,330.00	34,198.89		14,362.65		235,131.11		12.70
172 COUNTY ADMINISTRATION	227,658.00	21,745.09		14,266.88		205,912.91		9.55
191 ELECTIONS	80,600.00	0.00		0.00		80,600.00		0.00
215 COUNTY CLERK	345,093.00	39,907.33		24,031.35		305,185.67		11.56
225 EQUALIZATION	530,141.00	67,406.91		43,778.47		462,734.09		12.71
229 PROSECUTING ATTORNEY	732,358.00	86,387.28		50,714.49		645,970.72		11.80
230 PROS ATTY CO-OP REIMB	57,843.00	5,844.39		3,886.32		51,998.61		10.10
236 REGISTER OF DEEDS	313,586.00	39,575.63		22,742.37		274,010.37		12.62
245 STATE SURVEY & REMONUMEN	46,531.00	0.00		0.00		46,531.00		0.00
253 COUNTY TREASURER	410,515.00	48,881.48		26,908.57		361,633.52		11.91
265 BUILDING AND GROUNDS	337,723.00	79,291.93		30,369.32		258,431.07		23.48
266 HUMAN SERVICES BLDG	79,000.00	31,855.68		14,318.93		47,144.32		40.32
267 HUMAN RESOURCES DEPARTM	78,885.00	8,856.54		5,393.74		70,028.46		11.23
268 DISTRICT HEALTH DEPARTMEN	65,200.00	15,620.44		5,621.54		49,579.56		23.96
270 JAIL - BLDG/GRDS	168,000.00	48,425.16		17,674.75		119,574.84		28.82
271 JAIL - BLDG/GRDS CARMEL ST	1,750.00	547.76		0.00		1,202.24		31.30
272 MAINT/STORAGE - BLDG/GRDS	5,850.00	1,080.18		361.26		4,769.82		18.46

275	DRAIN COMMISSION	65,931.00	3,259.56	2,089.82	62,671.44	4.94
282	DEPT OF AGRICULTURE	139,000.00	0.00	0.00	139,000.00	0.00
287	ARPA Direct Payment	0.00	15,631.95	14,488.95	(15,631.95)	100.00
290	GEN SERVICES ADMINISTRATIO	664,208.00	129,632.55	57,957.75	534,575.45	19.52
301	SHERIFF	2,651,094.00	280,057.29	180,325.75	2,371,036.71	10.56
302	SHERIFF COURT SECURITY	20,000.00	0.00	0.00	20,000.00	0.00
315	SECONDARY ROAD PATROL	121,969.00	13,952.79	8,357.05	108,016.21	11.44
331	MARINE	30,792.00	14.37	0.00	30,777.63	0.05
333	FEDERAL FOREST	4,000.00	0.00	0.00	4,000.00	0.00
334	SNOWMOBILE	31,042.00	7,311.83	4,902.85	23,730.17	23.55
335	ORV GRANT	30,442.00	2,018.37	720.61	28,423.63	6.63
351	JAIL	3,043,602.00	299,502.85	177,219.72	2,744,099.15	9.84
362	STATE GRANT PA 511	99,324.00	12,674.78	5,987.00	86,649.22	12.76
363	ENHANCEMENT	215,954.00	28,936.59	17,561.05	187,017.41	13.40
426	EMERGENCY MANAGEMENT	94,858.00	12,667.07	7,714.34	82,190.93	13.35
526	SANITARY LANDFILL	65,584.00	3,004.00	1,632.00	62,580.00	4.58
605	CONTAGIOUS DISEASES	700.00	156.80	156.80	543.20	22.40
648	MEDICAL EXAMINER	97,400.00	15,530.77	15,739.69	81,869.23	15.95
681	VETERANS BURIAL	9,000.00	600.00	0.00	8,400.00	6.67
861	FRINGE BENEFITS	0.00	29,706.18	14,835.68	(29,706.18)	100.00
890	CONTINGENCIES	50,000.00	0.00	0.00	50,000.00	0.00
965	TRANSFERS	1,135,073.00	286,301.55	16,794.32	848,771.45	25.22
966	APPROPRIATIONS	585,476.00	140,758.98	18,566.08	444,717.02	24.04
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		15,638,015.00	544,262.86	335,370.58	15,093,752.14	3.48
TOTAL EXPENDITURES		15,638,015.00	2,140,630.47	1,007,515.21	13,497,384.53	13.69

03/17/2022 REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY
 PERIOD ENDING 02/28/2022
 % Fiscal Year Completed: 16.16

GL NUMBER	2022		YTD BALANCE		ACTIVITY FOR		AVAILABLE		
	AMENDED BUDGET	NORMAL (ABNORMAL)	02/28/2022	02/28/2022	MONTH 02/28/2022	INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE	% BDGT USED
Fund 225 - ANIMAL CONTROL									
TOTAL REVENUES	255,986.00		147,031.59		61,205.24			108,954.41	57.44
TOTAL EXPENDITURES	255,986.00		24,345.41		14,210.56			231,640.59	9.51
Fund 243 - COURT SECURITY FUND									
TOTAL REVENUES	156,170.00		21,954.79		10,589.37			134,215.21	14.06
TOTAL EXPENDITURES	156,170.00		14,963.97		8,109.67			141,206.03	9.58
Fund 249 - BUILDING INSPECTIONS DEPT.									
TOTAL REVENUES	246,000.00		19,605.22		9,011.05			226,394.78	7.97
TOTAL EXPENDITURES	192,377.00		23,945.89		13,478.35			168,431.11	12.45
Fund 259 - INDIGENT DEFENSE FUND									
TOTAL REVENUES	1,135,833.00		202,394.58		1.56			933,438.42	17.82
TOTAL EXPENDITURES	1,135,833.00		104,023.83		63,136.98			1,031,809.17	9.16
Fund 261 - 911-WIRELESS									
TOTAL REVENUES	956,544.00		4,477.45		2,853.42			952,066.55	0.47
TOTAL EXPENDITURES	956,544.00		189,541.87		145,769.60			767,002.13	19.82
Fund 292 - CHILD CARE FUND									
TOTAL REVENUES	518,500.00		5,639.11		4,212.41			512,860.89	1.09
TOTAL EXPENDITURES	518,500.00		35,091.02		14,506.00			483,408.98	6.77
NET OF REVENUES & EXPENDITURES	0.00		(29,451.91)		(10,293.59)			29,451.91	100.00
TOTAL REVENUES - ALL FUNDS									
TOTAL REVENUES	3,269,033.00		401,102.74		87,873.05			2,867,930.26	12.27
TOTAL EXPENDITURES - ALL FUNDS									
TOTAL EXPENDITURES	3,215,410.00		391,911.99		259,211.16			2,823,498.01	12.19



March 10, 2022

Wexford County
437 E. Division
Cadillac, MI 49601

Dear Commissioners:

Thank you for your interest in having us continue to provide general ledger assistance. We will assist in the areas specified by the county on a month-to-month basis at the rate of \$240 per hour for myself, \$180 per hour for a licensed CPA, and \$120 per hour for a staff accountant with governmental accounting experience. Travel rates are \$60 per hour, in addition to actual expenses. These rates will be effective on April 1, 2022. We will utilize the lowest rate whenever possible and work within the budget set by the Board of Commissioners. If we foresee that additional projects will require a budget amendment we will give prompt notice.

We appreciate the opportunity to continue to be of service to the County. We will render an invoice at the conclusion of each month. If you agree with the terms of the engagement, please sign the enclosed copy and return to our office.

If you have any questions related to this proposal I can be reached at (231) 832-2799 or via email at corinnah@hscompanies.com.

Sincerely,

H&S Companies

Corinna Hervey, CPA

Acknowledged:

Wexford County

**ASSESSING CONTRACT BETWEEN
THE CITY OF CADILLAC AND
THE COUNTY OF WEXFORD**

THIS CONTRACT is made effective the 1st day of April, 2022, between the CITY OF CADILLAC, Cadillac, Michigan (City), and the COUNTY OF WEXFORD, acting through the WEXFORD COUNTY EQUALIZATION DEPARTMENT, Wexford County, Michigan (Equalization Department).

RECITALS

- A. The City and the Equalization Department explored means of combining services for assessing properties in the City of Cadillac.
- B. The City determined to proceed with having the Equalization Department perform its assessment services to achieve the economies of operation which would result and to maintain a high quality of assessing services.
- C. The Equalization Department is agreeable to continuing to perform assessment duties for the City under the terms set forth in this Agreement.

AGREEMENT

As a result, the City and Equalization Department agree as follows:

- 1. **Term of Agreement:** This Agreement shall commence April 1, 2022 and shall continue until March 31, 2027. This term incorporates five (5) assessment years, each of which commences on April 1 and concludes on March 31.
- 2. **Equalization Department Duties:** The Equalization Department will represent the City in all matters concerning assessment administration, including, but not limited to the following:
 - a) **Assessment Roll:** The roll shall be completed and ready for review by Tuesday following the first Monday in March. Assessment notice changes shall be sent to all City property owners regardless of the amount of the increase. Sates data and property cards shall be available for inspection by the City of Cadillac Board of Review.
 - b) **Reports:** All reporting forms shall be completed by the Equalization Department. The Equalization Department shall represent the City in all appeals taken to the Small Claims Division of the Michigan Tax Tribunal and the Equalization Department shall provide additional supporting appraisals to sustain the assessment whenever possible. The City will be responsible for the costs of any appeal taken to the full Michigan Tax Tribunal, and the City shall be responsible for selecting and providing legal counsel, if any, for such Tribunal matters. The

Equalization Department will assist and provide testimony as is needed in any such appeals to the full Michigan Tax Tribunal. The City retains full settlement authority regarding all assessment appeals (to both Small Claims and the full Tax Tribunal).

3. **City Responsibilities:** The City shall be responsible for the following:
 - a) **Board of Review, Secretary, Meeting Place and Legal Notices:** The members of the Board of Review, the secretary for the Board of Review, the meeting place for the Board of Review and all legal notices required as a result of the Open Meetings Act shall be the sole responsibility and expense of the City.
 - b) **Postage Expense:** The City will be responsible for all postage expense for notices of assessment changes, summer and winter tax bills; the Equalization Department will physically mail such notices or bills, so long as the postage expense is paid by the city.
 - c) **License Agreement:** The City shall provide, at its sole expense, a License Agreement for the Equalizer Appraisal System to BSA&A Software.
4. **Computer and Storage:** The parties agree that storage of all assessment data for the City will be stored on the County's computer system. The Equalization Department will provide assessment and tax data updates as needed to the City's computer. The Equalization Department will provide full updates only for the Equalizer Appraisal System and Name and address updates to the Equalizer Tax Administration System.
5. **Fees:** The City shall pay the Equalization Department assessing fees pursuant to the following schedule per entry per year for assessing all real, personal, IFT, CFT, TIFA's and LDFA's located in the City of Cadillac. The fee will be adjusted annually by consumer price index as used in the capped value formula not to exceed 2% in any given year. Should the consumer price index be negative the rate will remain at the prior year amount for that year.

Year 1 (CPI used for capped value formula: 3.3%; use 2% cap):

April 1, 2022 - March 31, 2023 $\$18.71 \times 1.02 = \19.08

Subsequent years adjustments based on annual CPI as written above

In addition, a fee will be charged for Assessment Roll maintenance. The Assessment Roll maintenance fee is currently \$1.30 per parcel. The Assessment Roll maintenance fee is a Wexford County-wide fee and is subject to change with appropriate notice. Payment as provided in this paragraph will be due quarterly each contract year (i.e. July 1, October 1, January 1 and April 1).

6. **Appeals:** The Equalization Department retains the discretion to appeal any individual assessment change by the Cadillac Board of Review.

7. **Authority:** The parties respectively acknowledge that their governing boards (the Cadillac City Council and the Wexford County Board of Commissioners) have approved this Contract and have authorized the City Mayor and the Wexford County Board of Commissioners' Chairman to execute this Agreement where indicated. The Director of the Wexford County Equalization Department has signed this Agreement, indicating the Department's agreement to participate according to the terms of this Contract.
8. **Compliance with Laws.** Both parties shall adhere to all applicable federal, state and local laws, ordinances, rules and regulations which affect this Agreement. In addition, the parties agree to the following provisions:
 - a) The parties shall not discriminate against an employee or applicant for employment with respect to hire, tenure, terms, conditions or privileges of employment, or a matter directly or indirectly related to employment, because of a disability that is unrelated to the individual's ability to perform the duties of a particular job or position. A breach of this covenant shall be considered as a material breach of the Agreement. MCL 137.1209.
 - b) The parties shall not discriminate against an employee or applicant for employment with respect to hire, tenure, terms, conditions or privileges of employment, or a matter directly or indirectly related to employment, because of race, color, religion, national origin, age, sex, height, weight or marital status. Breach of this covenant may be regarded as a material breach of the Agreement. MCL §37.2209.
9. **Termination:** This Contract may be terminated by either party upon giving written notice of at least 180 days.
10. **Effective Date:** The effective date of this Contract is April 1, 2022.
11. **Merger:** All prior understandings and agreements between the City and the Equalization Department are merged in this Agreement. It completely expresses their full agreement. This Agreement has been entered into after full investigation, neither party relying upon any statements made by anyone else that is not set forth in this Agreement.
12. **Construction:** This Agreement shall be construed according to the laws of the State of Michigan.
13. **Amendment:** This Agreement may not be changed or cancelled except in writing
14. **Auto Renewal:** Unless changes are requested by either party, or unless either party gives written notice pursuant to Paragraph 9 of this Agreement, this contract will automatically renew beginning April 1 of each year with annual adjustments based on the CPI per Paragraph 5 of this agreement.

Dated: March 15, 2022

CITY OF CADILLAC

By: _____
Carla J. Filkins, Mayor

By: _____
Sandra Wasson, Clerk

WEXFORD COUNTY BOARD OF COMMISSIONERS

By: _____
Gary Taylor, Chairman

WEXFORD COUNTY EQUALIZATION DEPARTMENT

By: _____
Clifford Porterfield, Director

Slagle Township, Wexford County

Assessors Service Contract

April 1st 2022:

The following services will be provided for the Township of Slagle, Wexford County by the Wexford County Equalization Department.

- (1) Examine all parcels of real and personal property as required and determine the physical or economic depreciation.
- (2) Maintain assessment roll and add new construction or delete structures as of tax day.
- (3) Prepare and file state reports.
- (4) Prepare and certify the assessment roll.
- (5) Defend all assessments and give courtroom support at MI Tax Tribunal proceedings.
- (6) Process Homestead affidavits.
- (7) Attend Board of Review meetings as required.
- (8) Develop the ECF (economic condition factor) based on sales studies.
- (9) Prorate assessments on splits or combinations for the Township Treasurer.
- (10) Process land divisions (if Township Supervisor is unavailable to do so).
- (11) Print property record cards.
- (12) Maintain Assessing Software on Wexford County computer network.
- (13) Slagle Township is responsible for providing the assessing software. Postage and office supplies as needed for assessor duties.

The fee for this service shall be \$ 10.50 per parcel per year. Beginning April 1st 2022 and continuing thru March 31st 2023.

Clifford Porterfield MMAO (4) R-8388
Wexford County Equalization Director

Gary Taylor Chairman
Wexford County Board of Commissioners

Thomas Mannor, Slagle Township Supervisor

Tammy Porterfield, Slagle Township Clerk

Connie Roush, Slagle Township Treasurer

ASSESSING SERVICES AGREEMENT
BETWEEN THE CITY OF MANTON
AND THE COUNTY OF WEXFORD

This agreement is made this 10th day of April, 2022, between the City of Manton, Manton, Michigan ("City") and the County of Wexford, ("County"), acting on behalf of the Wexford County Equalization Department, Wexford County, Michigan ("Equalization Department").

Recitals

Whereas, the City and the Equalization Dept. have explored means of combining services for assessing properties in the City of Manton: and

Whereas, the City has determined that it would like the Equalization Dept. to perform assessment services, required by the City; and

Whereas, the County is agreeable to the Equalization Dept. performing the assessment duties for the City pursuant to the terms and conditions set forth in this agreement.

Now, therefore, for and in consideration of the mutual covenants, hereinafter contained, it is hereby agreed as follows:

1. TERM OF AGREEMENT: This agreement shall commence April 1, 2022 and shall continue until at which time the City or the County may wish to terminate or re-negotiate this agreement; at which time a written notice shall be given to the other party thirty days prior of the action.
2. EQUALIZATION DEPT. DUTIES: The Equalization Dept. will represent the City in all matters concerning assessment administration, including, but not limited to the following:
 - A. Perform all duties mandated by law of an Assessor.
 - B. Assist the Board of Review with hearings and meetings.
 - C. Defend the assessment roll at the Board of Review and Michigan Tax Tribunal hearings. Will assist with full Tribunal hearings, but not represent the City.
 - D. Work on Homestead Exemptions and defend such work at Tribunal.
 - E. Have its Director or assignee attend City of Manton commission meetings when needed to update Commissioners.
 - F. Give a percent of parcels that will be visited for field inspection on a per year basis.
 - G. Provide its own transportation and mileage expenses.
 - H. Provide a copy of certification and mileage expenses.
 - I. Put assessment roll on computer.
 - J. Provide all required tools and equipment. However, postage, copier and paper, office supplies will be provided from the City at no cost to the Dept.
3. CITY RESPONSIBILITIES: The City shall be responsible for the following:
 - A. The members of the Board of Review, the secretary for the Board of Review, the meeting place for the Board of Review and all legal notices required as a result of the open meetings act shall be the sole responsibility and expense of the City.
 - B. The City shall be responsible for all postage expense for notices of assessment changes, summer and winter tax bills. The Equalization Dept. will physically mail such notices or bills.
 - C. The City shall provide, at its sole expense, the following:
 1. Copier and paper
 2. Computer and paper
 3. Office Supplies
 4. Required forms
4. FEES: The City shall pay the Equalization Department \$10.50 (Ten dollars and 50cents) per parcel upon an invoice received by the City. This fee will increase annually by the rate of inflation as determined by the CPI increase updated in October of each year by the Michigan Department of Treasury. Should the inflation rate be negative the rate will stay at the prior year level

5. **APPEALS:** The Equalization Dept. in its sole discretion may appeal any individual assessment change by the City Board of Review.
6. **CONSTRUCTION:** This agreement shall be construed according to the laws of the State of Michigan.
7. **COMPLIANCE WITH THE LAW:** The parties hereto mutually agree to comply with all applicable Federal, State and Local laws, ordinances, rules and regulations in performing their obligations pursuant to this agreement.
8. **NONDISCRIMINATION:** The parties hereto, as required y law, shall not discriminate against a person to be served or an employee or applicant fro employment with respect to hire, tenure, terms conditions or privileges of employment, or a matter directly or indirectly related to employment because of race, color, religion, national origin, age, sex, disability that is unrelated to the individuals ability to perform the duties of a particular job or position, height; weight or marital status. Breach of this covenant shall be regarded as a material breach of this agreement.
9. **STATUS OF EMPLOYEES:** It is expressly understood and agreed that the employees, servants and agents of either of the parties to this agreement, shall not be deemed to be and shall not hold themselves out as the employees, servants or agents of the other party. Each of the parties to this agreement, shall be responsible for paying the salaries, wages and other compensation due their employees performing work under this agreement, and for the withholding and payment of all applicable taxes, including but not, limited to income and social security taxes to the proper federal, state and local governments for their employees. The employees of each of the parties shall not be entitled to any fringe benefits otherwise provided by the other party to its employees, such but not limited to, health and accident insurance, life insurance' vacation leave, sick leave and longevity. Each of the parties shall carry workers disability insurance coverage for its employees, as required bay law.
10. **LIABILITY:**
 - A. All liability to third parties, loss or damage as a result of claims, demands, costs or judgments arising out of activities such as. direct delivery, to be carried out, by the Equalization Dept's personnel in the performance of this agreement shall be the responsibility of the County, and not the responsibility of the City. If the liability, loss or damage is caused by, or arises out of the actions or failure to act on the part of the Equalization Dept's personnel: provided that nothing herein shall be construed as a waiver of any governmental immunity that has been provided to the county or its elected and appointed officers and employees by statute or court decisions.
 - B. All liability to third parties, loss or damage as a result of claims, demands, costs or judgments arising out of activities such as direct delivery, to be carried out by the City's personnel shall be the responsibility of the City and not the responsibility of the County. If the liability loss or damage is caused by or arises out of the actions or failure to act, on the part of the City's personnel; provided that nothing herein shall be construed as a waiver of any governmental immunity that has been provided to the City, or its elected and appointed officers and employees by statute or court decisions.
 - C. In the event that liability to third parties, loss or damage arises as a result of activities conducted jointly by the Equalization Department's personnel and the City's personnel in fulfillment of their responsibilities under this agreement, such liability, loss or damage shall be borne by County and City in relation to each party's responsibilities under these joint activities, provided that nothing herein shall be construed as a waiver of any governmental immunity that has been provided to the County, City or their elected and appointed officers and employees, respectively, by statute or court decisions.

- II. WAIVERS: No failure or delay on the part of either of the parties to this agreement in exercising any right, power, or privilege hereunder shall operate as waiver thereof, nor shall a single or partial exercise of any right, power of privilege preclude any other or further exercise of any other right, power or privilege.
- 12. AMENDMENTS OR MODIFICATIONS: Modifications, amendments or changes of any provision of this agreement or the services to be performed hereunder may be made only by the written mutual consent of the parties hereto.
- 13. ASSIGNMENT OR SUBCONTRACTING: The parties hereto shall not assign, subcontract or otherwise transfer their duties and/or obligations under this agreement,
- 14. DISREGARDING TITLES: The titles of the sections set forth in this agreement are inserted for the convenience of reference only and shall be disregarded when construing or interpreting any of the provisions of the agreement.
- 15. COMPLETE AGREEMENT: This agreement contains all the terms and conditions agreed upon by the parties hereto, and no other agreements, oral or otherwise, regarding the subject matter of this agreement or any part thereof shall have any validity or bind any of the parties.
- 16. SEVERABILITY: If any clause or provision of this agreement is rendered invalid or unenforceable because of any state or federal statute or regulation or ruling by any tribunal of competent jurisdiction, that clause or provision shall be null and void; and, any such invalidity or unenforceability of this agreement shall not affect the validity or enforceability of the remainder of this agreement. Where the deletion of the invalid or unenforceable clause or provision would result in the illegality. And/or unenforceability of this agreement, this agreement shall be considered to have terminated as of the date in which the Clause or provision was rendered invalid or unenforceable.
- 17. CERTIFICATION OF AUTHORITY TO SIGN AGREEMENT: The persons signing this agreement on behalf of the parties hereto certify by their signature that they are authorized to sign on behalf of said parties and that this agreement has been authorized by said parties.

In Witness Whereof, the authorized representatives of the parties hereto have fully executed this agreement on the day and year first above written..

CITY OF MANTON

COUNTY OF WEXFORD

 Gary Taylor

 Joe Porterfield

4/6/2022

Wexford County Board of Commissioners				
Amendments to the 2022 Budget				
Adj #	Acct	Acct Description	Revenue	Expense
2022-04-01	101-101-699.00	Appropriated Fund	\$5,000.00	
	295-000-692.02	Memorial Wall		(\$5,000.00)

Wexford County Board of Commissioners				
Amendments to the 2022 Budget				
Adj #	Acct	Acct Description	Revenue	Expense
2022-04-02	261-000-699.01	Appropriated Fund Balance	\$75,335.00	
	261-000-720.00	Retirement		(\$75,335.00)
Line item adjustment to previous approved grievance settlement, per Financial counsel.				