

Finance Committee Agenda

1/2/2024

1:30 PM

Room 202

Meeting called by:	Ray Steinke	Note taker:	Paul Bullock
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Attendees:	Bill Routley, Tom O'Neil, Jerrilynn Strong, Mindy Taylor
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----- Agenda Topics -----

Call To Order	Chair
Public Comment	
Salary and Per Diem Request/Road Commission	Superintendent
IRS Standard Mileage Rate	Finance Officer
Fixed Millage Renewal	Administrator
Listed Bills	
Commissioner Per Diem and Travel	
Other Business	
Adjournment	Chair

Finance Committee Minutes

1/2/2024

1:30 PM

Room 202

Meeting called by: Ray Steinke **Note taker:** Paul Bullock

Attendees: Bill Routley, Tom O'Neil, Jerrilynn Strong, Mindy Taylor

----- Agenda Topics -----

Call To Order Chair 1:30 PM

Public Comment NONE

Salary and Per Diem Request/Road Commission Superintendent

Discussion: The Committee reviewed a request from the Road Commission for a 6% increase in the Road Commissioner and Chairperson salaries to \$6,847 and \$7,065 respectively. The request also included moving the per diem rate for Commissioners from \$25 to \$50. The salary increase would be the first since 2016.

Conclusions: **The Committee will recommend to the Board that the request be approved and the salaries increased for 2024.**

IRS Standard Mileage Rate Finance Officer

Discussion: The Committee reviewed notice from the IRS of an increase in the standard mileage rates for 2024 from 65.5 to 67 cents/mile.

Conclusions: **The Committee will recommend to the Board that the new mileage rates be adopted by resolution, effective 1/1/2024.**

Fixed Millage Renewal Administrator

Discussion: The Committee reviewed a packet on the millage renewal and instructed the Administrator to bring the subject before the Committee on February 13th with a timeline and the appropriate resolutions.

Listed Bills

Discussion: The Committee reviewed all bills

Conclusions: **The Committee will recommend that all bills be paid.**

Commissioner Per Diem and Travel

Discussion: **The Committee reviewed and approved all Commissioner per diem and travel.**

Other Business NONE

Adjournment Chair 2:10 PM



MECOSTA COUNTY ROAD COMMISSION

FC - 1

COMMISSIONERS:

VAN JOHNSON
CHAIRMAN
MIKE WERNETTE
VICE-CHAIRMAN
JOHN R. CURRIE
MEMBER

120 North DeKrafft Avenue
Big Rapids, MI 49307
PH: 231-796-2611 FAX: 231-796-5287
www.mecostaroads.org

STAFF:

TIM NESTLE
SUPERINTENDENT/MANAGER
AMY KAILING
FINANCE DIRECTOR

December 28th, 2023

County of Mecosta
Paul Bullock, Administrator
400 Elm Street
Big Rapids, MI 49307

Paul:

The Board of Road Commissioners for Mecosta County has requested me to write this letter to request a salary increase from the Board of County Commissioners for the Board of Road Commissioners.

The last wage increase was in 2016 which brought their wages to \$6,665 for the Chairman and \$6,459 for the Vice Chairman and the Member. They would like to request a 6% wage increase for 2024, effective at time of approval, for each member of the Board and an increase in their per diem from \$25 to \$50.

If you have any questions please call me at 231-796-2611.

Sincerely,

A handwritten signature in black ink, appearing to be "Tim Nestle", with a large, sweeping flourish at the end.

Tim Nestle
Superintendent/Manager



IRS issues standard mileage rates for 2024; mileage rate increases to 67 cents a mile, up 1.5 cents from 2023

IR-2023-239, Dec. 14, 2023

WASHINGTON — The Internal Revenue Service today issued the 2024 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2024, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 67 cents per mile driven for business use, up 1.5 cents from 2023.
- 21 cents per mile driven for medical or moving purposes for qualified active-duty members of the Armed Forces, a decrease of 1 cent from 2023.
- 14 cents per mile driven in service of charitable organizations; the rate is set by statute and remains unchanged from 2023.

These rates apply to electric and hybrid-electric automobiles as well as gasoline and diesel-powered vehicles.

The standard mileage rate for business use is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs.

It is important to note that under the Tax Cuts and Jobs Act, taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses. Taxpayers also cannot claim a deduction for moving expenses, unless they are members of the Armed Forces on active duty moving under orders to a permanent change of station. For more details see [Moving expenses for members of the armed forces](#).

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

Taxpayers can use the standard mileage rate but generally must opt to use it in the first year the car is available for business use. Then, in later years, they can choose either the standard mileage rate or actual expenses.

Leased vehicles must use the standard mileage rate method for the entire lease period (including renewals) if the

The following preamble and resolution were offered by Commissioner _____ and supported by Commissioner _____:

Marcee M. Purcell
Mecosta County Clerk



COUNTY OF MECOSTA

BOARD OF COMMISSIONERS

400 ELM STREET, BIG RAPIDS, MI 49307
Phone (231) 796-2505 Fax (231) 592-0121
www.mecostacounty.org

FC - 3

Randy Vetter
District #1

Jerrilynn Strong
District #2

Linda Howard
District #3

Raymond Steinke
District #4

Tom O'Neil
District #5

Chris Jane
District #6

William Routley
District #7

Paul E. Bullock
Controller/Administrator

To: Mecosta County Finance Committee

From: Paul E. Bullock, Controller/Administrator

Date: January 2, 2024

Re: 2024 Ballot Issues

In 2024 we will have 2 ballot issues that should be considered for submission to our voters.

1: The Fixed Millage for the County, Townships, and ISD. This will expire at the end of tax year 2024. This millage needs to be on the ballot this year to allow for it to be levied in tax year 2025. This millage may not be levied in the year it is approved, unless approved at a special election in the first quarter.

2. The 911 Surcharge. This will expire December 31, 2026 but requires a renewal not later than the first Tuesday in May of that year to allow it to be collected for July 1, 2026 thru May 30, 2027. Again, if not on the ballot this year a special election would be required in 2026.

Two other special voted millages will not be up for renewal until 2030.

1: The EMS Operational Millage. This expires on December 31, 2029. This millage may be renewed in August, or even November, of 2030 and levied for EMS operation in December of 2030. This is a millage may be levied immediately after being approved.

2. COA Operational Millage. The circumstances are the same as the EMS millage.

A packet on the Fixed Millage is attached.

Ballot proposal deadlines for language being submitted to the County Clerk are May 14th for the August 6th Primary and August 13th for the November 5th General Election.



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Paul E. Bullock
Controller/Administrator

To: Mecosta County Finance Committee

From: Paul E. Bullock 
Controller/Administrator

Date: January 2, 2024

Re: County Operating Tax Levy (Fixed Millage)

The voters first set the County's basic operating tax levy as a fixed millage on November 5, 1974. The term was for 6 years. The fixed millage also included basic operating millages for the Public Schools, Intermediate Schools and the townships. Prior to that date a Tax Allocation Board was convened each year that determined how the maximum levy of 18 mills would be divided between the County, Schools, and Townships.

The fixed millage was placed on the ballot again in 1980, 1986, 1992, 1998, 2004, 2010, and 2014. Because of changes in school funding included in Proposal A the 1998 fixed millage did not include any school millage except for the Intermediate School District. Each vote was for 6 years until 2014 when the request was for 10 years. This millage is allowable for a set number of years, or an indefinite period (non-expiring), or until altered by a vote of the people.

This year the matter will need to be placed before the voters for reestablishment of the fixed millage. Failure to place this matter before the voters will result in a return to the annual tax allocation boards of the past.

This process will require the establishment of a County Advisory Tax Limitation Committee. By statute the Committee is made up of the following:

- County Treasurer
- Chair of the County Finance Committee
- Superintendent of the Intermediate School District
- A resident of the City of Big Rapids, selected by the Probate Judge
- A member not officially connected with or employed by any local or county unit, who shall be selected by the Board of County Commissioners
- A Township Supervisor who shall be selected by a majority of the township supervisors in the County.

According to the statute, *“The committee shall meet within 10 days of its selection and shall prepare separate tax limitations for the county and the townships and intermediate school districts in the county, aggregating not more than 18 mills that the majority of the committee considers will provide for the financial needs of the county, townships, and intermediate school districts. The separate tax limitations shall be promptly transmitted to the county board of commissioners and the functions of the committee shall then cease.”*

I have reviewed, with County Clerk Marcee Purcell, the ballot deadlines for the August Primary and would propose the following timeline for placing the matter on the ballot.

- February 13th: Review of the timeline and proposed resolutions by the Finance Committee
- February 15th: Finance Committee reports to the full Board
- March 7th: Adoption by the Board of Resolution of Intent to Alter or Extend the Separate Tax Limitations of the County and the Townships and Intermediate Schools Districts in the County. Immediately thereafter the various agencies having appointive powers will be notified of the resolution and the need to constitute the committee.
- April 4th: Full Board appoints the member at large.
- April 5th: Township Supervisor appointment due.
- April 12th: The County Advisory Tax Limitation Committee meets and prepares the separate tax limitations.
- April 18th: The Board of Commissioners reviews the Committee recommendation.
- May 2nd: The Board of Commissioners adopts language for placement on the August primary ballot.

MECOSTA COUNTY RESOLUTION

#2024-00

Ballot Language for Fixed Millage Proposal
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The following preamble and resolution were offered by Commissioner _____ and supported by Commissioner _____:

WHEREAS, the voters of Mecosta County established Fixed Millage for various governmental units within the County for a period of six years at the General Election held on November 5, 1974, again at the Primary Election held on August 5, 1980, again at the General Election held on November 4, 1986, again at the Primary Election held on August 4, 1992, again at the Primary Election held on August 4, 1998, again at the Primary Election held on August 3, 2004, again at the Primary Election held on August 3, 2010, and again at the Primary Election held on August 5, 2014, and

WHEREAS, the Mecosta County Board of Commissioners desire to place before the voters of the County the question establishing separate tax limitation millage rates for the County of Mecosta, the Townships, and the Intermediate School Districts within the County, and

WHEREAS, the Mecosta County Advisory Tax Limitation Committee did meet on April 12, 2024 and prepare and forward to the Board of Commissioners separate tax limitations for the county and the townships and intermediate school districts in the county.

NOW, THEREFORE BE IT RESOLVED, that this question be placed on the ballot at the Primary Election, to be held on August 6, 2024.

Presented by Kenneth Vredenburg, Chair of the Tax Advisory Committee

Ballot wording for Fixed Millage Proposition:

PROPOSAL TO ESTABLISH FIXED MILLAGE LIMITATIONS:

“Shall separate tax limitations be established for a period of ten years, or until altered by the voters of the county, for the County of Mecosta, the townships, and the intermediate school districts within the county, the aggregate of which shall not exceed 7.4293 mills as follows:

County	5.9299 mills
Intermediate Schools	.2494 mills
Townships	<u>1.2500 mills</u>
Total:	7.4293 mills

YES _____

NO _____

AYES: Commissioners: _____

NAYS: Commissioners: _____

RESOLUTION DECLARED ADOPTED.

Marcee M. Purcell
Mecosta County Clerk

STATE OF MICHIGAN)
) ss.
COUNTY OF MECOSTA)

I, the undersigned, the duly qualified and acting Clerk of the County of Mecosta, Michigan (the County) do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the County Board of Commissioners at a regular meeting on the 2nd day of May, 2024, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act No. 267, Public Acts of Michigan, 1976, as amended, including in the case of a special or rescheduled meeting, notice by posting at least eighteen (18) hours prior to the time set for the meeting.

IN WITNESS WHEREOF, I have hereto affixed my official signature on this _____ day of _____, 2024, A.D.

Marcee M. Purcell
Mecosta County Clerk

VOUCHER

COUNTY OF MECOSTA

Commissioners

Date 12-19-23

Pay to: Tom O'Neil

DATE	ITEMS	AMOUNT
11-2-23	B.O.C.	\$ 50.00
11-13-23	FINANCE	\$ 50.00
11-16-23	BUILDING & ZONING	\$ 50.00
11-16-23	B.O.C.	\$ 50.00
12-5-23	FINANCE	\$ 50.00
12-7-23	B.O.C.	\$ 50.00
12-13-23	DRAIN COMM	\$ 50.00
12-19-23	FINANCE	\$ 50.00
12-21-23	BUILDING & ZONING	\$ 50.00
12-21-23	C.M.S.	\$ 50.00
12-21-23	B.O.C.	\$ 50.00

TOTAL \$ 550.00

Charge to: Per Diem
 Account #: 101 101 705.000

It is hereby certified that the above account is true and correct and that no part of the same has been paid.

Tom O'Neil
 Signed



Commissioners

Date 12-19-23

Pay to:[illegible]

TOTAL

Per Diem

101 101 705.000

400. - net

It is hereby certified that the above account is true and correct and that no part of the same has been paid.

Kan Steinko

Signed

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COPY