

Dedicated Millage and Special Surcharge Review Policy

PURPOSE

The purpose of this policy is to establish a uniform procedure for the Board of Commissioners to determine the appropriate funding levels after the voters have approved a dedicated millage or special surcharge.

RELATED POLICIES

Submission of Countywide Millage Requests
Fund Balance Policy

REVIEW

After the voters of Grand Traverse County have authorized a dedicated millage or special surcharge and such has been levied and collected for a given fiscal year, the Board of Commissioners will annually review the revenue generated by the mills levied for the dedicated millage, or fee issued for the surcharge, at a regular meeting held in August of each year the dedicated millage or surcharge is in effect as stated in the voter approved ballot proposal.

The Board of Commissioners annual revenue review will be based on the following criteria:

1. The purpose of the dedicated millage or surcharge;
2. The operating expenses of the program or department for which the dedicated millage or surcharge supports including, personnel costs, capital improvements and other direct and indirect costs;
3. Other revenue used to support the program or department related to the millage or surcharge such as user fees, grants, or a general fund appropriation for the program or department;
4. Application of the County's Fund Balance Policy

The County Administrator shall prepare and present a report to the Board of Commissioners to assist the Board with its review. In preparing the report, the Administrator shall seek input from the County Equalization Director, Treasurer, Finance Director and the relevant Department Manager affected by the dedicated millage or surcharge. The Administrator's report shall include a recommendation to the Board of Commissioners to levy the millage or surcharge at their current rate, reduce the rate, or increase the rate as may be permitted by law. The Board of Commissioners may adopt a resolution to maintain or change the millage rate based on the criteria outlined above in this Policy.

POLICY REVIEW

The Board of Commissioners shall review this Policy at least every three years.

Approved 9/18/19