

The Headlee Amendment

- Voter-approved Constitutional amendment (1978)
- Limits revenue collected to the amount the millage originally generated

	Year 1: Original Rate	Year 2: Headlee Rollback
Tax Base	\$1,000,000	\$1,100,000
Total Municipal Revenue	\$1,000	\$1,000
Millage Rate	1.0 mills	0.909 mills

- Requires voter approval for any local tax increases

Separate Tax Limitation

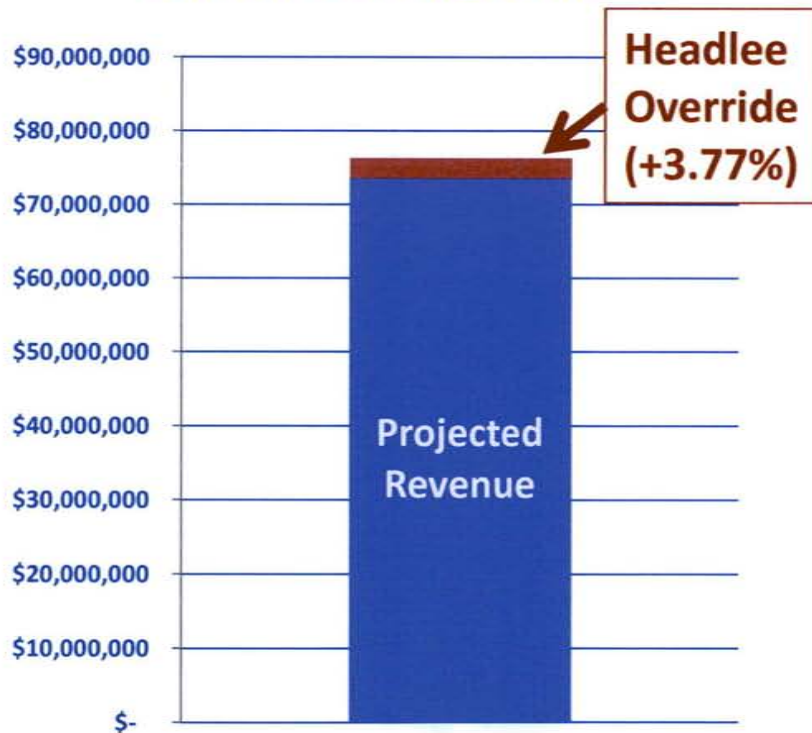
- **County Advisory Tax Limitation Committee**
- **Resets millage rates to original maximum rates; also known as a “Headlee Override”**

	Current Rollback Rate	Headlee Override Rate
Ingham County	6.426 mills	6.8 mills
General Law Townships	0.7438 – 0.9161 mills	1.0 mills
Intermediate School District	0.1894 mills	0.2 mills

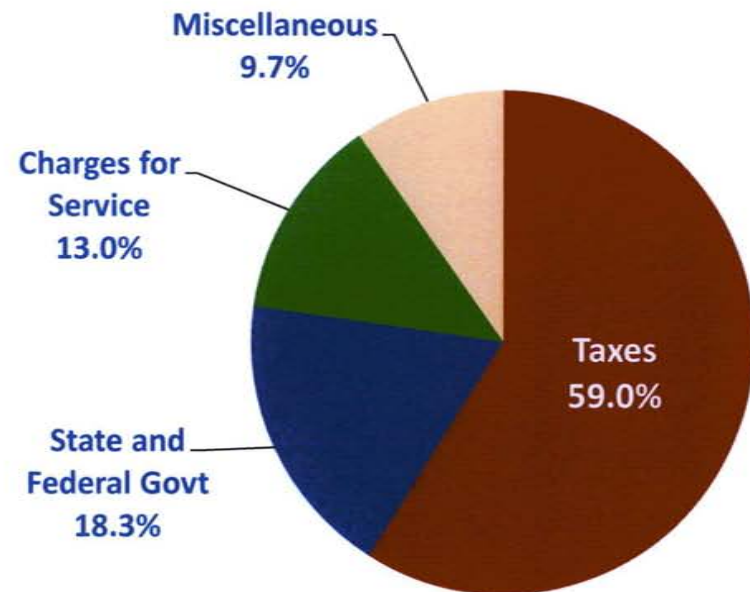
- **Ballot language required by State statute**

Ingham County Impact

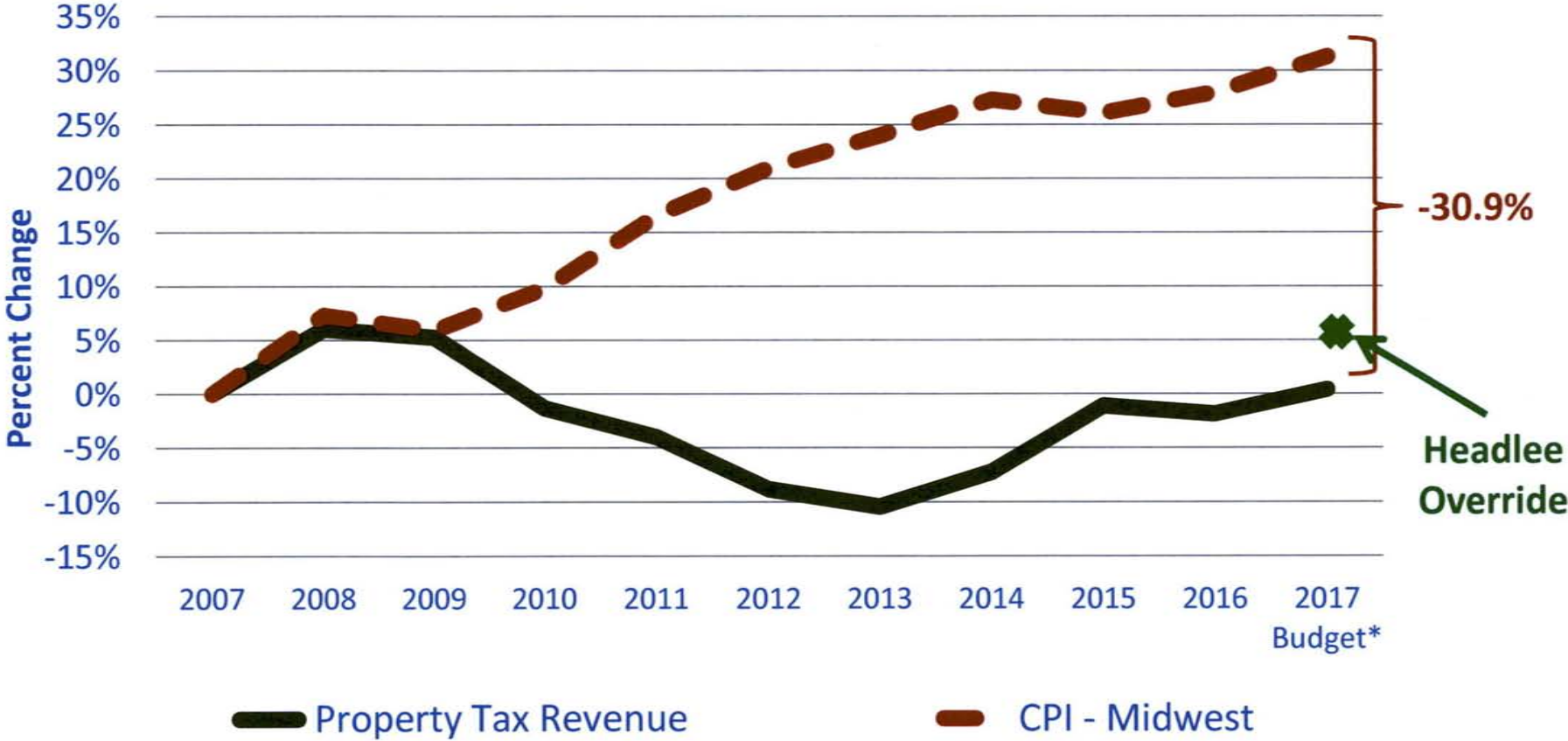
2018 Recommended Budget General Fund Revenue



2018 Revenue by Source



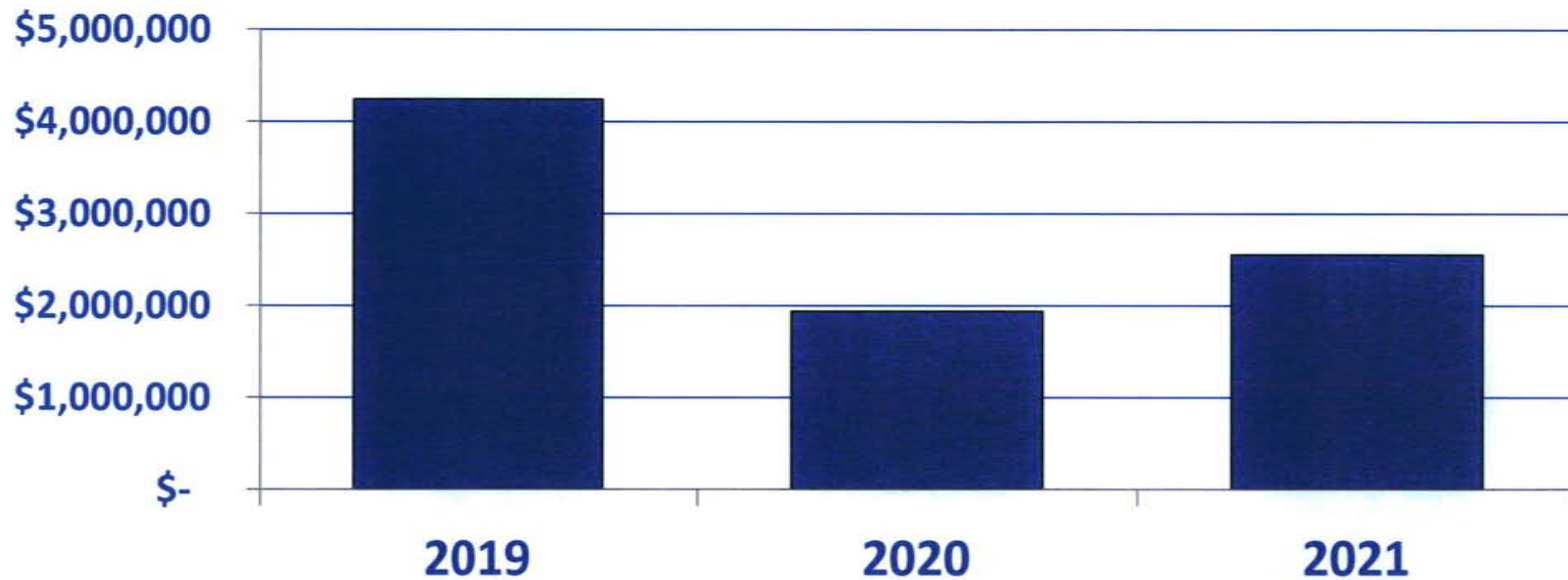
Ingham County General Fund Tax Revenue and CPI Trend 2007 - 2017



* Through August 31, 2017

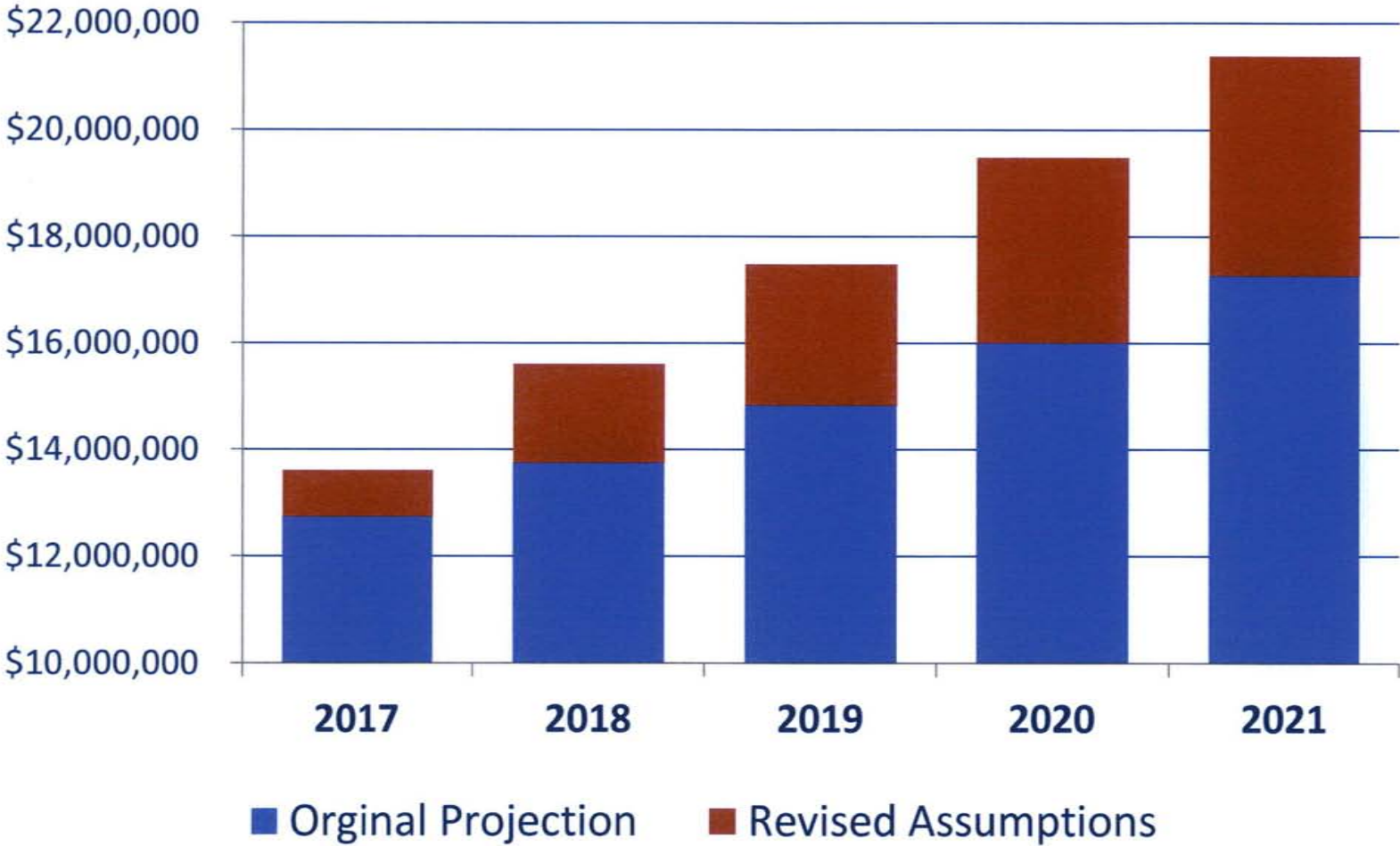
SOURCE: Ingham County Comprehensive Annual Financial Reports (2007-2016)
U.S. Department of Labor, Bureau of Labor Statistics; Ingham County Budget Office

Ingham County Projected Budget Deficits 2019-2021



Fiscal Year	2019	2020	2021
Projected Deficit	\$ 4,241,369	\$ 1,935,386	\$ 2,555,347
Unassigned Fund Balance	\$ 4,770,631	\$ 2,835,245	\$ 279,898
Fund Balance Percent	5.5%	3.3%	0.3%

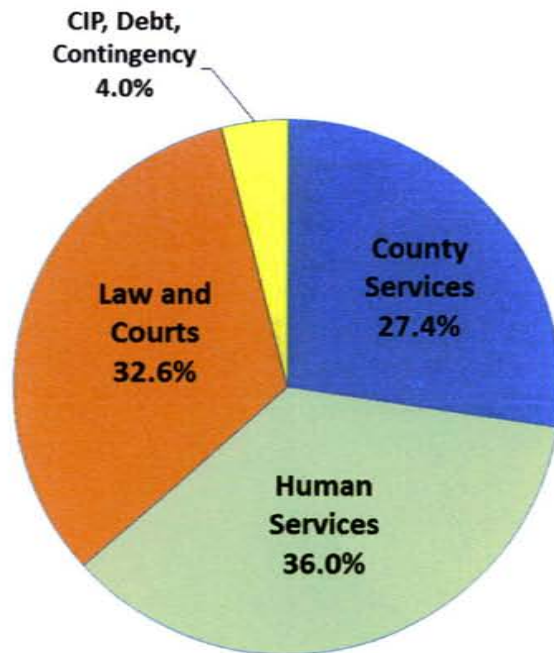
Pension Obligation



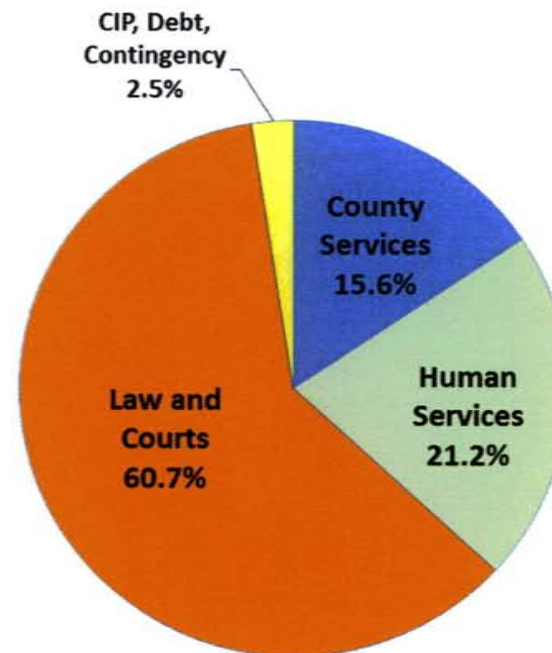
SOURCE: MERS Annual Actuarial Valuation Report

Ingham County Proposed 2018 Budget Expenditures

Combined Budget (All Funds)



General Fund



Program Distribution

Human Services	Law and Courts	County Services
2-1-1 Alliance	9-1-1 Dispatch Center	Board of Commissioners
Advisory Boards	Animal Control	Capital Expenditures
Community Agencies	Circuit Court	Contingency
Community Coalition for Youth	Community Corrections	Controller
Community Mental Health	District Court	County Attorney
Department of Human Services	Emergency Operations	County Clerk
Farmland and Open Space	Family Court	County Drain Commissioner
Health Department	Family Court / Child Care	County Register of Deeds
Health Services Millage	Friend of the Court	County Treasurer
Housing Commission	Jury Administration	Debt Service
Ingham Conservation District	Metro Squad	Debt Service - Drains
Medical Care Facility	Probate Court	Economic Development
Medical Examiner	Prosecuting Attorney	Equalization
MSU Extension	Sheriff	Facilities
Tri-County Aging Consortium	South Central Michigan Legal Services	Fair Board
Veteran Affairs		Financial Services
		Hotel/Motel Tax Proceeds
		Human Resources
		Innovation and Technology
		Parks Department
		Potter Park Zoo
		Purchasing
		Remonumentation Grant
		Road Department
		Tri-County Regional Planning