



Dodge County
2012 Truth in Taxation
Public Hearing

Tuesday, December 13, 2011

Dodge County Officials

Commissioner David Erickson

Commissioner Don Gray

Commissioner Jane Olive

Commissioner David Hanson

Commissioner Lyle Tjosaaas

Administrator Jim Elmquist



Purpose of the Public Hearing



1. Explain the 2012 proposed budget and tax levy
2. Examine factors impacting the budget
3. Provide you with an opportunity to ask questions on the 2012 proposed budget and tax levy

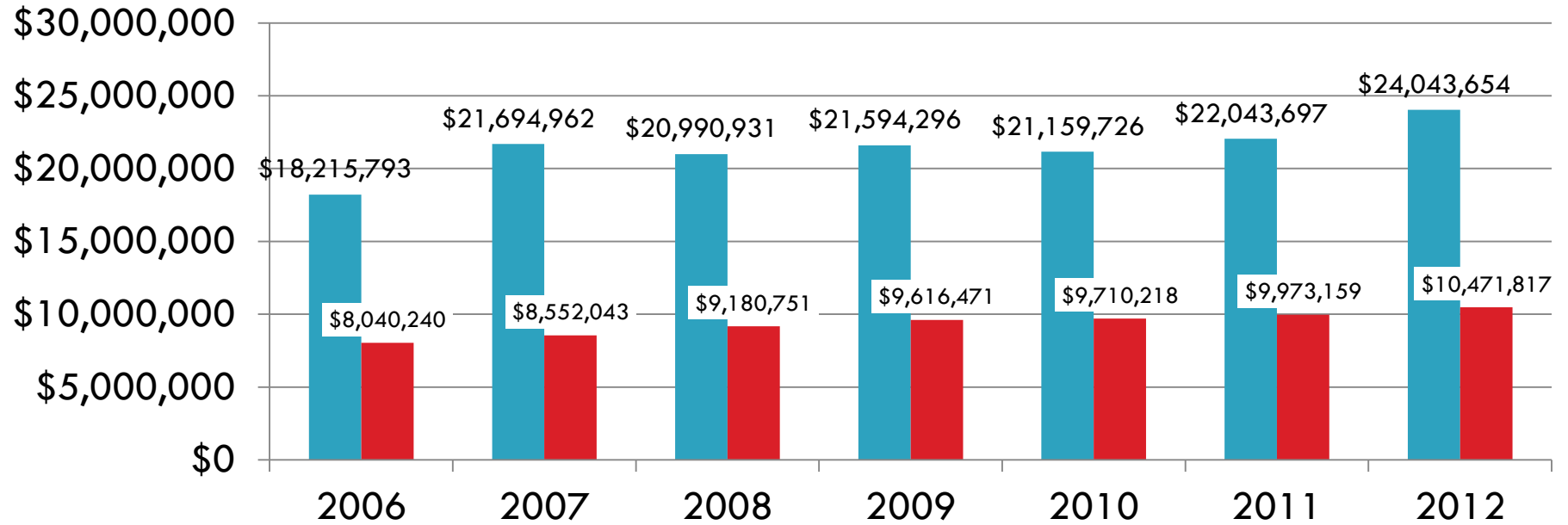
Assessed Property Values



1. Meeting is not a discussion on the valuation of your home.
2. Valuation process occurs in the spring and summer at local boards of review for the year's budget.
3. Market values shown on your TNT notices are final and not a subject of the hearing tonight.

Dodge County Budget History

Total Budget to Levy



2012 Preliminary Budget/Tax Levy

	Budget	Tax Levy
Preliminary Final	\$24,043,654 8.94%	\$10,471,817 4.7%
	TNT statements based off of this tax levy.	

Preliminary/Certified Tax Levy



Under state law, once the County Board has set the preliminary tax levy by September 15th, the levy cannot increase from that amount when certified in December.

2012 Budget by Fund

Fund	2011	2012	% Change
Revenue	\$9,940,266	\$9,928,675	-0.1%
EDA/HRA	\$25,650	\$26,600	3.7%
EQ	\$1,900,330	\$1,901,125	>0.1%
Highway	\$5,405,080	\$6,880,452	27.3%
Human Services	\$4,519,583	\$4,703,664	4.1%
Capital Projects	\$258,720	\$603,136	133.1%

2011 Gross Tax Levy by Fund

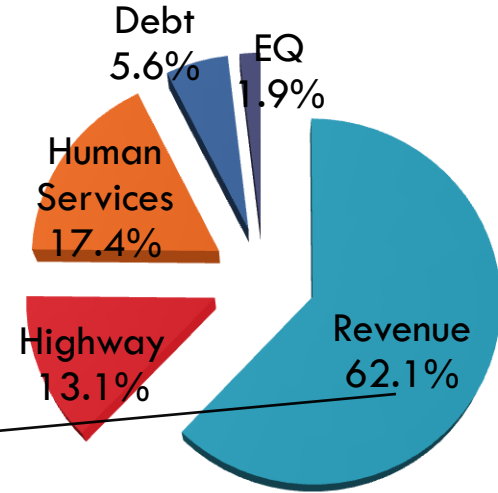
Fund	2011	2012	% Change
Revenue	\$6,726,180	\$6,692,501	-0.5%
EDA/HRA	\$17,050	\$26,000	52.5%
EQ	\$206,695	\$200,300	-3.1%
Highway	\$1,456,648	\$1,410,977	-2.09%
Human Services	\$1,852,227	\$1,888,902	2.0%
Capital Projects	\$258,720	\$603,137	133.1%

What Do Your Tax Dollars Provide?

Revenue

County Board
Sheriff
Court Admin.
Assessor
Recorder
Finance
Elections
Attorney

Building Operations
Veteran Services
Public Health
Extension
Drug Court
Employee Relations
Coroner
Administrator



Gross/Net Tax Levy Determination

	2011	2012
Budget	\$22,056,629	\$24,043,654
Revenues (-)	\$11,554,689	\$13,221,836
Gross Levy	\$10,501,940	\$10,821,817
CPA (-)	(\$500,000)	(\$350,000)
Net Levy	\$10,001,941	\$10,471,817

Why is the Tax Levy Increasing?

1. Debt load increase due to major projects in 2010-11.
2. Loss of revenue from state for county programs.
3. Anticipated loss of County Program Aid (CPA).
4. Increased investment in aggregate for local levy road improvements in 2012.

Influencing the Levy



The County is using \$703,093 in fund balance to reduce the levy.

- Human Services \$595,093
- Revenue \$108,000

Tax Capacity

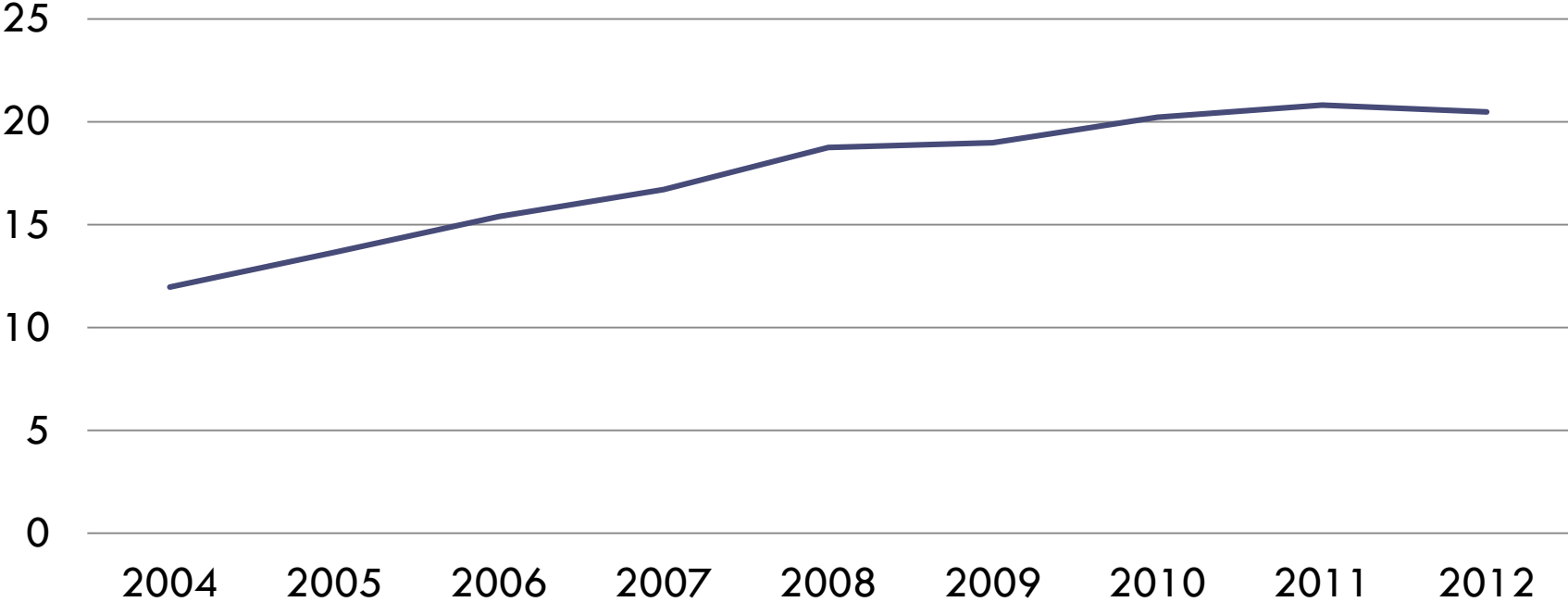


Tax Capacity: The total valuation of property based on market value and class rates, on which property taxes are determined.

Market Value Exclusion

1. Preliminary estimates show the market value exclusion instituted for 2012 eliminated \$118,115,100 in homestead valuation for 2012 – a 7.6% reduction.
2. Estimated tax capacity for Dodge County without the market value exclusion would be \$22,012,000 which would have raised tax capacity in 2012. Instead, the tax capacity is 20,480,000.

Tax Capacity In Millions



Questions

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