



Dodge County
2018 Presentation for Budget Certification
Public Hearing

Tuesday, December 26, 2017

Minnesota Property Tax 101 Video



Property Tax 101.mp4

Dodge County Officials

Board Chair Rod Peterson
Commissioner Rhonda Toquam
Commissioner David Kenworthy
Commissioner John Allen
Commissioner Tim Tjosas

Finance Director Lisa Kramer
Administrator Jim Elmquist



Purpose of the Public Hearing



1. Explain the 2018 proposed budget and tax levy
2. Examine factors impacting the budget
3. Provide you with an opportunity to ask questions on the 2018 proposed budget and tax levy

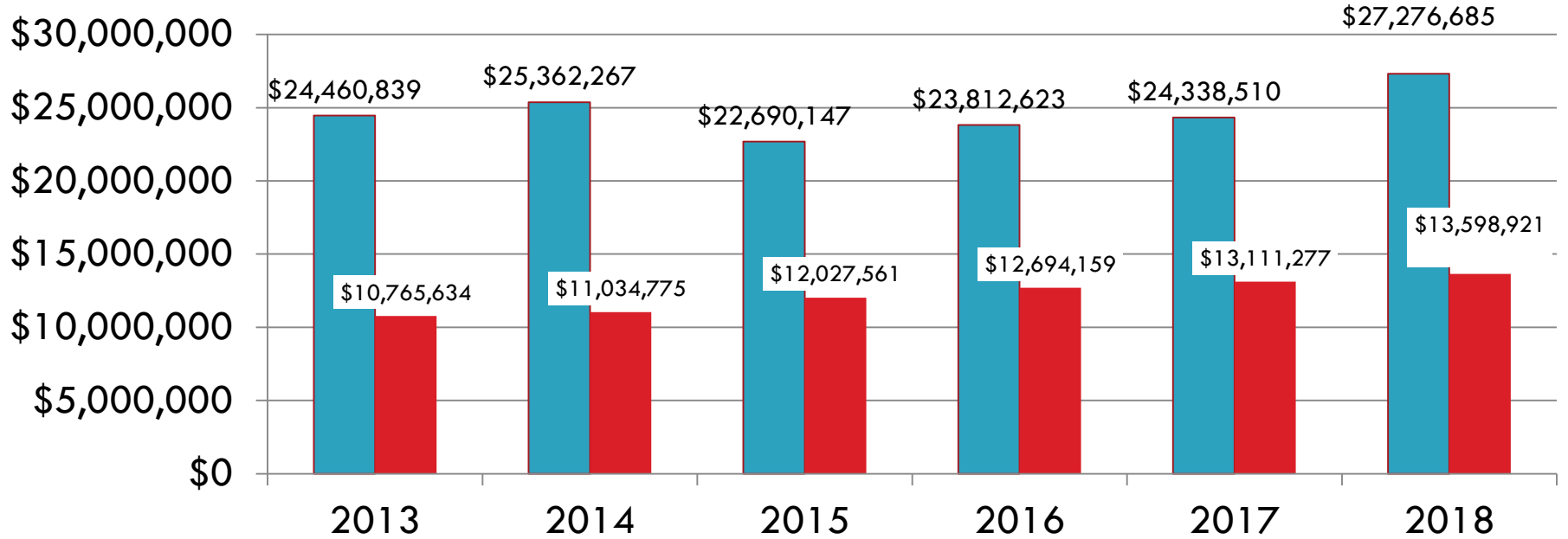
Assessed Property Values



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 subject of the hearing tonight.

Dodge County Budget History

Total Budget to Levy



2018 Preliminary Certified Budget

	Budget	Tax Levy
Preliminary (September 26 th)	\$27,518,581	\$14,022,817 7%

Preliminary/Certified Tax Levy



Under state law, once the County Board has set the preliminary tax levy by September 30th, the levy cannot increase from that amount when certified in December.

2018 Budget by Fund

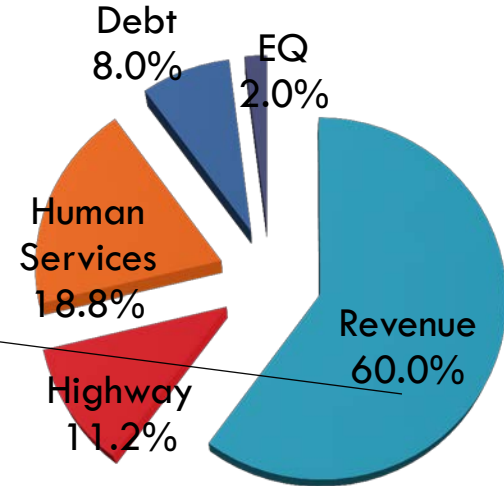
Fund	2017	2018	% Change
Revenue	\$12,027,862	\$12,413,553	3.2%
EDA/HRA	\$29,150	\$30,200	3.6%
EQ	\$2,073,145	\$2,089,736	0.8%
Highway	\$6,506,758	\$8,790,350	35.7%
Human Services	\$2,540,110	2,795,836	10.1%
G.O. Debt	\$1,161,485	\$1,157,010	-0.4%

What Do Your Tax Dollars Provide?

Revenue

County Board
Sheriff
Court Admin.
Land Records
Drug Court
Finance
Elections
Attorney
Feedlot
I.T.

Building Operations
Veteran Services
Public Health
Extension
Emergency Op.
Employee Relations
Coroner
Administrator
Planning
DFO



Gross/Net Tax Levy Determination

	2017	2018
Budget	\$24,338,510	\$27,276,685
Revenues (-)	\$10,010,487	\$12,542,377
Fund Balance (-)	(\$504,581)	(\$336,614)
Gross Levy	\$13,823,442	\$14,397,694
CPA (-)	(\$712,165)	(\$798,773)
Net Levy	\$13,111,277 3.3%	\$13,598,921 3.7%

Why is the Tax Levy Increasing?

1. Road and Bridge levy increased to fund more projects
2. Less use of fund balance along with a 2% levy increase to Human Services
3. Capital expenses of \$407,123
4. COLA increase of 2.75% for all employees along with health insurance cost increase.

Influencing the Levy

The County is using \$336,614 in fund balance to reduce the levy. The two largest uses are:

Revenue - \$236,614 (Mostly bond building projects)

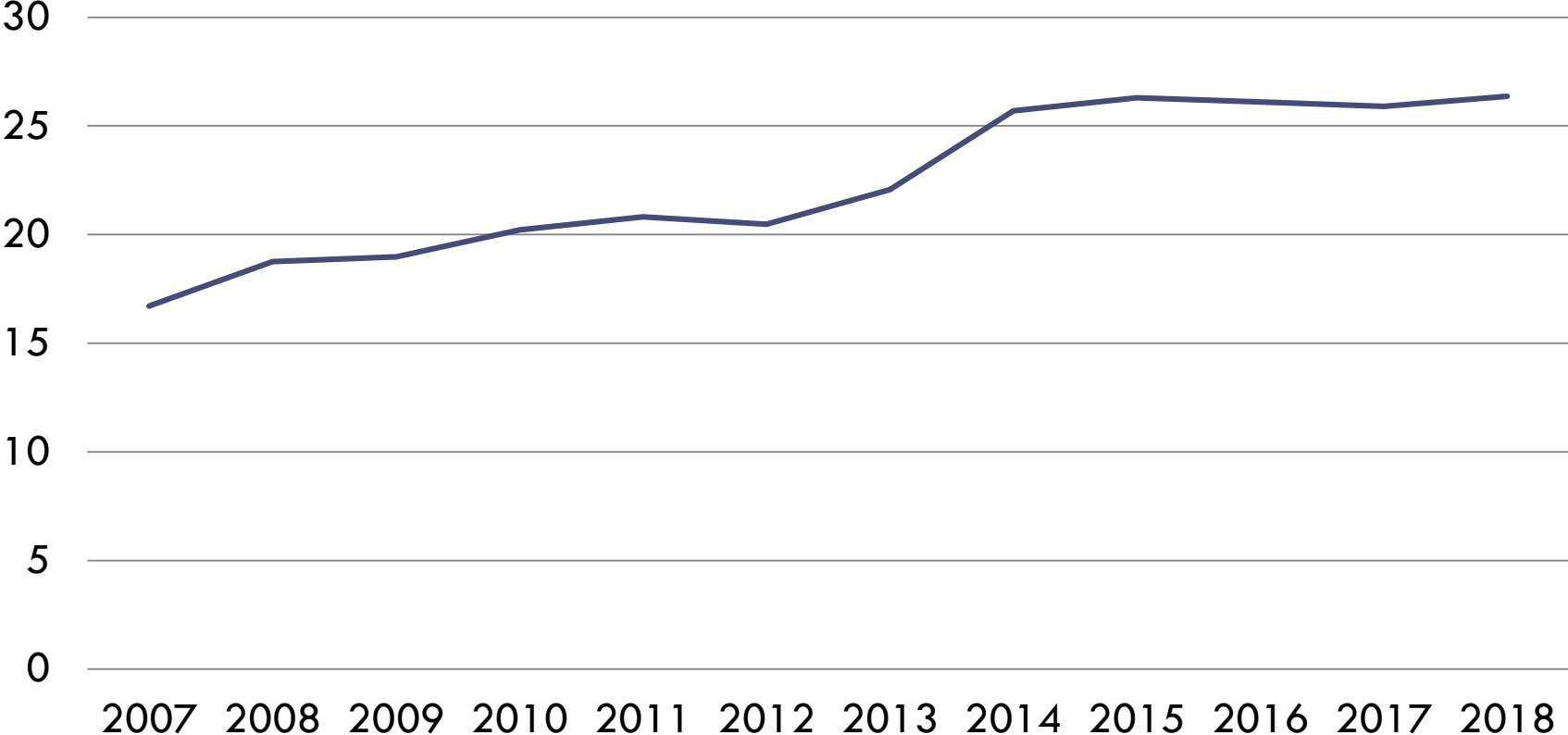
Human Services - \$100,000

Tax Capacity



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

Tax Capacity In Millions

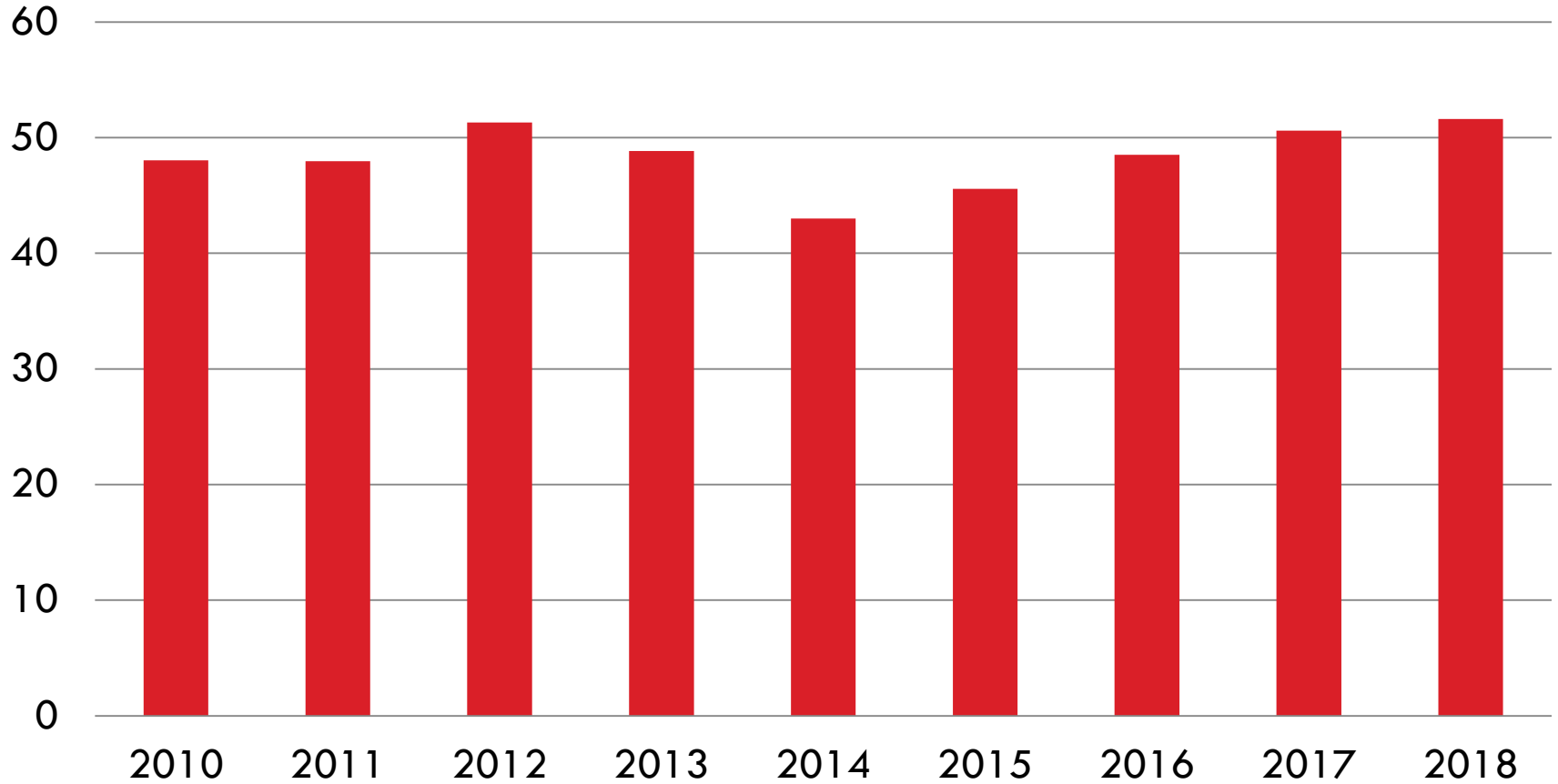


Tax Capacity Tax Rate



County's overall net levy divided by net tax capacity equals the County's tax capacity tax rate.

Tax Capacity Tax Rate



County Program Aid (CPA)

CPA for 2018 is \$798,773

