

DODGE COUNTY

COMPUTATION OF LIMIT FOR FISCAL YEAR 2019-2020

PRIOR YEAR RESTRICTED FUNDS AUTHORITY

Prior Restricted Funds from Line (10) of last year's Lid Form	\$ 8,933,773.50 (1)
Amount budgeted for Indigent Defense Services that is required to develop a plan and meet the standards necessary to qualify for reimbursement of expenses or seeking additional reimbursement for improving its indigent criminal defense program.	_____ (2)
License or Occupation Tax - For the second fiscal year in which a County will receive a full year of receipts, the County can add the first year of receipts to the Base Amount.	_____ (2.1)
Prior Year Adjusted Restricted Funds Authority (Base Amount) = Line (1) Plus Line (2) Plus Line (2.1)	\$ 8,933,773.50 (3)

ALLOWABLE INCREASES

1 <u>BASE LIMITATION PERCENT INCREASE (2.5%)</u>	2.50 % _____ (4)
2 <u>ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%</u> 51,746,601 / 4,198,959,964 = 1.23 % 2019 Growth 2018 Valuation Multiply times per Assessor 100 To get %	- % _____ (5)
3 <u>ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE</u> 7 / 7 = 100.00 % # of Board Members Total # of Members in voting "Yes" for Governing Body at Increase Meeting Must be at least .75 (75%) of the Governing Body	1.00 % _____ (6)
4 <u>SPECIAL ELECTION - VOTER APPROVED % INCREASE</u> Please Attach Ballot Sample and Election Results	_____ (7) %

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

TOTAL ALLOWABLE PERCENT INCREASE = Line (4) + Line (5) + Line (6) + Line (7)	3.50 % _____ (8)
Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8)	\$ 312,682.07 (9)
Total Restricted Funds Authority = Line (3) + Line (9)	\$ 9,246,455.57 (10)
Less: Restricted Funds from Lid Supporting Schedule	\$ 7,789,533.89 (11)
Total Unused Restricted Funds Authority = Line (10) - Line (11)	\$ 1,456,921.68 (12)

LINE (12) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

DODGE COUNTY
2019-2020 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$ 11,099,858.00
Motor Vehicle Pro-Rate	(2)	\$ 24,700.00
In-Lieu of Tax Payments	(3)	\$ 37,800.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (18))	(4)	\$ 1,300,000.00
LESS: Amount Spent During 2018-2019	(5)	\$ 1,062,999.11
LESS: Amount Expected to be Spent in Future Budget Years	(6)	\$ 237,000.89
Amount to be included as Restricted Funds (<i>Cannot Be A Negative Number</i>)	(7)	\$ -
Motor Vehicle Tax	(8)	1,250,000
Local Option Sales Tax	(9)	\$ -
Transfers of Surplus Fees	(10)	\$ -
Excess Tax Collections Returned to County (Statute 77-1776)	(11)	\$ -
Insurance Premium Tax	(12)	\$ 90,000.00
Nameplate Capacity Tax	(13)	\$ -
Motor Vehicle Fee	(14)	\$ 130,000.00
Reimbursement of Indigent Defense Services	(15)	\$ -
License or Occupation Tax (Statute 77-27,223)	(16)	\$ -
TOTAL RESTRICTED FUNDS (A)	(17)	\$ 12,632,358.00

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	(18)	\$ 750,000.00
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)		
Agrees to Line (6).	(19)	\$ 237,000.89
Allowable Capital Improvements	(20)	\$ 512,999.11
Bonded Indebtedness	(21)	\$ 1,048,468.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(22)	
Interlocal Agreements/Joint Public Agency Agreements	(23)	\$ 3,281,357.00
Public Safety Communication Project (Statute 86-416)	(24)	
Judgments	(25)	
Refund of Property Taxes to Taxpayers	(26)	
Repairs to Infrastructure Damaged by a Natural Disaster	(27)	
	(28)	
TOTAL LID EXCEPTIONS (B)	(29)	\$ 4,842,824.11

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 11 of the Lid Computation Form)	(30)	\$ 7,789,533.89
<i>To Calculate: Total Restricted Funds (A)-Line 17 MINUS Total Lid Exceptions (B)-Line 29</i>		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2018 THROUGH JUNE 30, 2019

DODGE COUNTY

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Saunders County	thru 6/30/26	Boarding of Prisoners	\$ 2,225,000.00
City of Fremont	thru 12/31/27	PSAP Public Service Answering Point dispatching law enforcement and emergency personnel	\$ 427,351.00
NIRMA	thru 6/30/21	liability, workmens comp & casualty insurance	\$ 205,000.00
ENOA, ENCOR & Mental Health with ENHSA	1970 to indefinite	Senior Citizens Programs, Mentally Retarded Programs & mental health Programs	\$ 272,799.00
Ill Corps Drug Program	2014 to indefinite	Area Drug Investigative Team	\$ 34,147.00
Drug Court	2014 to indefinite	Drug Court to forego jail time	\$ 77,060.00
Saunders County	thru 6/30/26	Escort Prisoners from Fremont	\$ 40,000.00

Total Amount used as Lid Exemption \$ 3,281,357.00

DODGE COUNTY

2019-2020 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
Line 51 Road Fund - Gravel	\$ 750,000.00

Total - Must agree to Line 18 on Lid Support Form

\$ 750,000.00