

LID COMPUTATION FORM FOR FISCAL YEAR 2022-2023

PRIOR YEAR RESTRICTED FUNDS AUTHORITY

Prior Restricted Funds from Line (10) of last year's Lid Form	\$ 10,118,447.18
	(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)	\$ 10,118,447.18
	(3)

CURRENT YEAR 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>	- %
$\frac{94,380,718.00}{2022 \text{ Growth per Assessor}} \div \frac{4,755,492,614}{2021 \text{ Valuation}} = \frac{1.98}{\text{Multiply times 100 To get \%}}$	(5)
3 <u>ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE</u>	1.00 %
$\frac{7}{\text{\# of Board Members voting "Yes" for Increase}} \div \frac{7}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}}$	(6)
ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.	
4 <u>SPECIAL ELECTION - VOTER APPROVED % INCREASE</u>	%
Please Attach Ballot Sample and Election Results	(7)

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)	\$ 354,145.65
	(9)
Total Restricted Funds Authority = Line (3) + Line (9)	\$ 10,472,592.83
	(10)
Less: Restricted Funds from Lid Supporting Schedule	\$ 9,786,199.00
	(11)
Total Unused Restricted Funds Authority = Line (10) - Line (11)	\$ 686,393.83
	(12)

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

DODGE COUNTY
2022-2023 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$ 11,363,309.00
Motor Vehicle Pro-Rate	(2)	\$ 25,600.00
In-Lieu of Tax Payments	(3)	\$ 31,000.00
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)	\$ -
LESS: Amount Spent During 2021-2022	(5)	\$ -
LESS: Amount Expected to be Spent in Future Budget Years	(6)	\$ -
Amount to be included as Restricted Funds (<i>Cannot Be A Negative Number</i>)	(7)	\$ -
Motor Vehicle Tax	(8)	\$ 1,450,000.00
Local Option Sales Tax	(9)	\$ -
Transfers of Surplus Fees	(10)	\$ -
Excess Tax Collections Returned to County (Statute 77-1776)	(11)	\$ -
Insurance Premium Tax	(12)	\$ 100,000.00
Nameplate Capacity Tax	(13)	\$ -
Motor Vehicle Fee	(14)	\$ 170,000.00
Reimbursement of Indigent Defense Services	(15)	\$ -
License or Occupation Tax (Statute 77-27,223)	(16)	\$ -
TOTAL RESTRICTED FUNDS (A)	(17)	\$ 13,139,909.00

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	(18)	\$ -
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)	\$ -
Allowable Capital Improvements	(20)	\$ -
Bonded Indebtedness	(21)	_____
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(22)	_____
Interlocal Agreements/Joint Public Agency Agreements	(23)	_____
Public Safety Communication Project (Statute 86-416)	(24)	\$ 3,353,710.00
Judgments	(25)	_____
Refund of Property Taxes to Taxpayers	(26)	_____
Repairs to Infrastructure Damaged by a Natural Disaster	(27)	_____
	(28)	_____
TOTAL LID EXCEPTIONS (B)	(29)	\$ 3,353,710.00

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 11 of the Lid Computation Form)	(30)	\$ 9,786,199.00
<i>To Calculate: Total Restricted Funds (A)-Line 17 MINUS Total Lid Exceptions (B)-Line 29</i>		

