



2021 Budget Hearing City of Dodge Center

December 14, 2020



2021 Tax Capacity Estimate

	2020	2021
Tax Capacity	\$1,964,187	\$2,231,686
TIF Captured	\$16,142	\$44,880
Net Tax Cap.	\$1,948,045	\$2,186,806
% Change	7.58%	12.26%

2021 Tax Levy

	2019	2020	2021
General Fund	\$701,381.00	\$702,729.91	\$904,149.85
Library Fund	\$127,758.00	\$128,757.14	\$144,520.10
Fire Fund	\$91,809.00	\$94,683.00	\$80,311.06
EDA	\$10,000.00	\$10,000.00	\$10,000.00
Utility Advance (2014B)	\$67,777.00	\$66,623.00	\$70,715.00
Capital Projects	\$479,364.00	\$499,134.00	\$157,065.00
Equipment Replacement	\$180,000.00	\$180,000.00	\$180,000.00
Debt Service	\$127,223.00	\$246,299.00	\$503,292.00
Total Levy	\$1,785,312.00	\$1,928,226.05	\$2,175,053.01
Levy Rate	98.60%	99.19%	93.75%



Surrounding Levy (Taken from Preliminary Levy)

	2020 Levy	2021 Prelim Levy	% Change
Dodge Center	\$1,928,226	\$2,050,053	6.32%
Claremont	\$459,104	\$482,059	5%
Hayfield	\$872,965	\$857,060	-1.8%
Kasson	\$3,370,327	\$3,643,245	8.1%
Mantorville	\$509,352	\$557,071	9.4%
West Concord	\$566,859	\$565,027	-0.3%



2021 Levy Changes

- General Fund – increase \$201,419.94 (29%)
 - Showing LGA as certified by the State July 2020
 - Annual Pay Increase
 - Employee Health Insurance Rates Do Not Increase
 - \$200,000 for Street Maintenance (transferred in 2020 so amount was not shown in General Fund budget)
 - \$10,000 for Dog Park Project
- Library Fund – increase \$15,762.96 (12%)
 - Annual Pay Increase
 - Additional Employees Using Health Insurance Option



2021 Levy Changes (cont.)

- Fire Fund – decrease \$14,371.94 (-15%)
- 2014B Bond/Utility Advance – increase \$4,092.00 (6%)
 - Following 2014B Bond Cash Flows
- Capital Projects – decrease \$342,096.00 (-69%)
 - \$200,000 Allocated to General Fund for Street Maintenance
- Debt Service – increase \$256,993.00
 - Onboarding of 2020 G.O. Bond for the 2020 Improvement Project



General Fund

- ▶ Expenditures - \$2,016,248.85
 - ▶ Total Increase of \$111,246.94, about 6.9%
 - ▶ Capital increase of \$170,000
 - ▶ Transferred in from the Equipment Replacement Fund
 - ▶ Non-Capital decrease of \$38,753



General Fund (cont.)

- Streets – increase \$132,141.03
 - \$170,000 towards Equipment Replacement
- Swimming Pool – increase \$2,193.16
- Planning and Zoning – increase \$10,311.36
 - Payroll, Engineering Services, Building Permit Services
- Police/Sheriff – increase \$9,278.73
- Parks – increase \$9,265.86
 - \$10,000 towards Dog Park Project
- Professional Services – increase \$4,850
 - Increasing Contract Costs
- Administration/City Hall – increase \$1,616.41



Library Fund

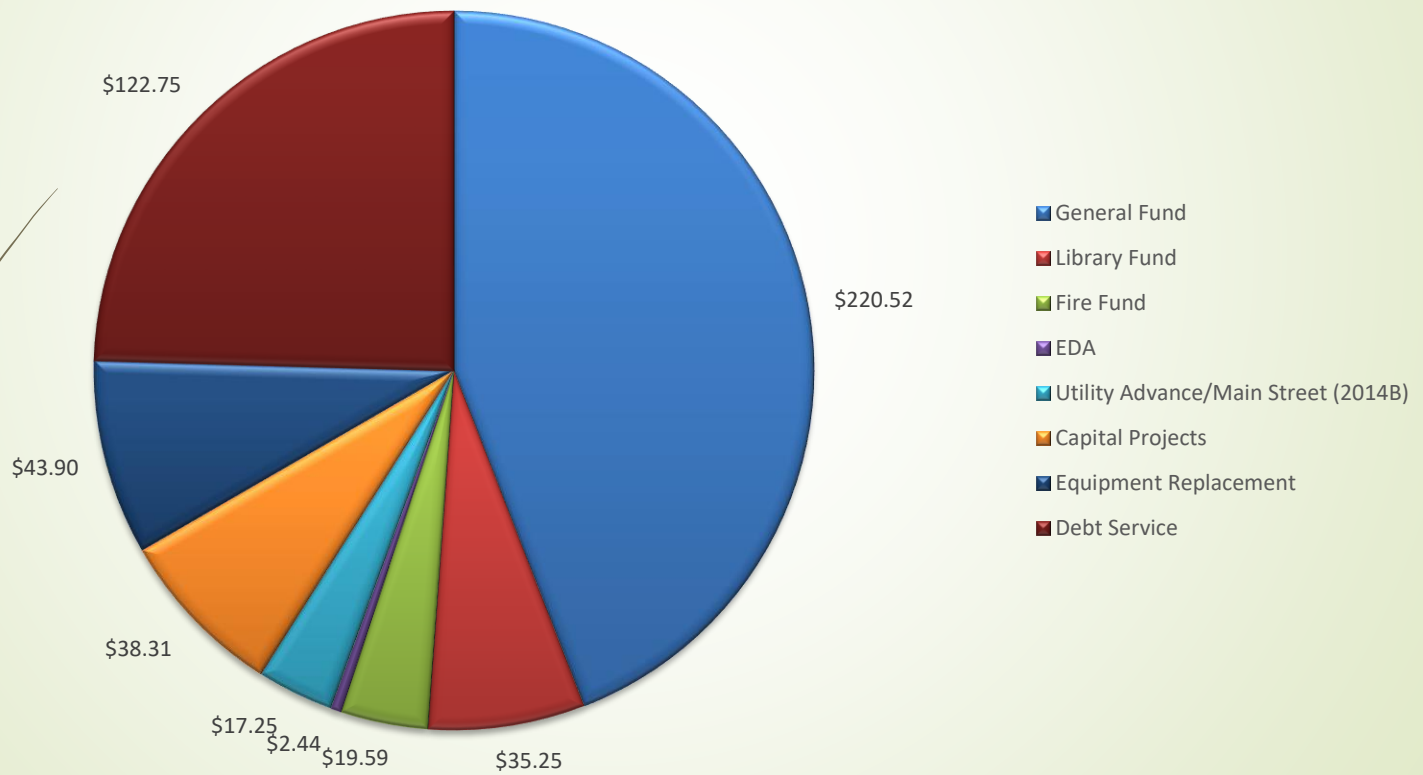
- ▶ Expenditures - \$179,520.10
 - ▶ Total Increase of \$13,714.96, or 8.3%
 - ▶ \$18,714.96 increase in personnel expenses
 - ▶ \$5,000 decrease in other expenses



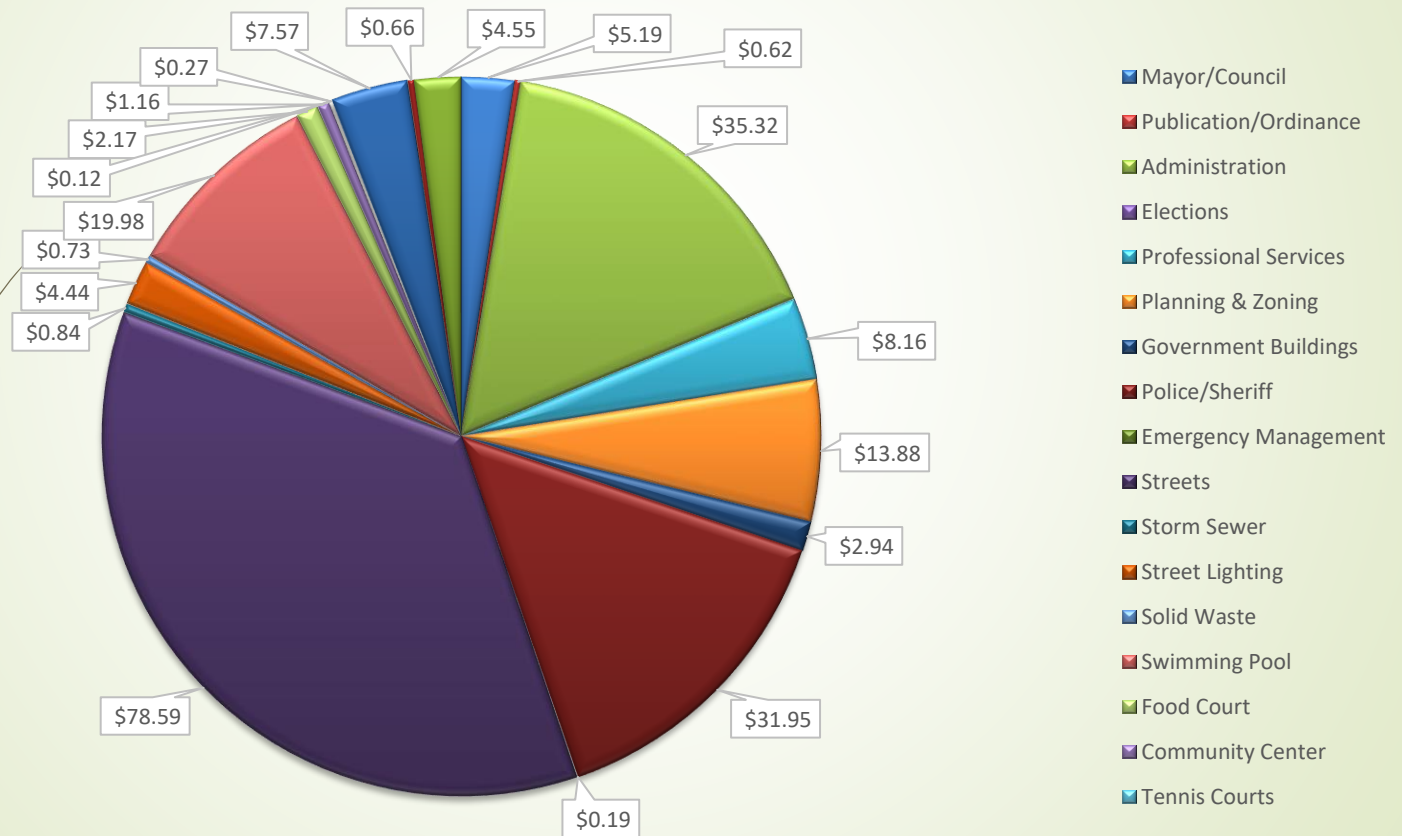
Debt Service

- ▶ Total Levy of \$503,292.00
 - ▶ Increase of \$246,299.00, 104%
 - ▶ \$250,452.00 from the 2020A Bond
- ▶ Pays for Street/Infrastructure Reconstruction Debt
- ▶ Bond Repayment Split Between Levy and Water/Sewer Revenues

\$500 of City Taxes

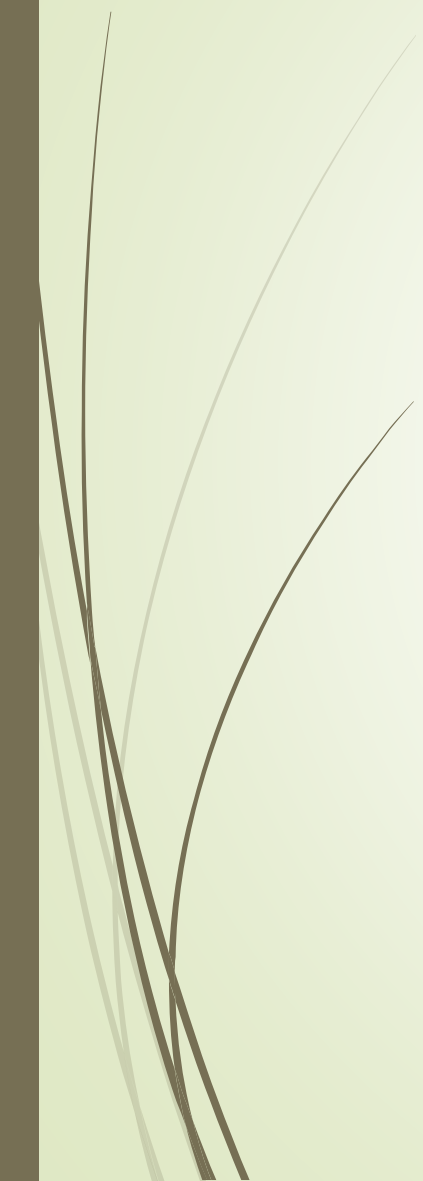


\$220.52 General Fund Taxes





City Funds That Do Not Collect a Tax Levy

- Airport Fund
 - Water Fund
 - Sewer Fund
 - Ambulance Fund
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Airport Fund

- ▶ Non-Property Tax Funding
 - ▶ Hangar Ground Lease
 - ▶ Agriculture Lease
 - ▶ Fuel Royalties
 - ▶ Transient Aircraft Hangar
 - ▶ State/Federal Airport Aids
 - ▶ Derived from Aviation Taxes at a State and Federal Level



Water Fund

- ▶ \$30,827.06 Revenue Increase
 - ▶ Paying Water Tower Refinishing Debt
 - ▶ Increase Base Charge by \$0.48/month, or 5%
 - ▶ Increase Base Volume Charge \$0.12/thousand, or 2.5%
 - ▶ Increase Base Admin Charge by \$0.48, or 48%
 - ▶ Increase Debt Volume Charge by \$0.20/month, or 20%
- ▶ Total Impact of \$0.39/thousand



Water Operations

- Administration – Up \$239,318.61
 - \$257,131.00 increase in Debt Service Payments
- Meters – Remain Steady
- Mains – Down \$3,000
- Towers – Up \$239
- Wells – Down \$1,000
- Increasing Revenues to Account for Increased Improvement Projects



Sewer Fund

- \$39,203.00 Revenue Increase
 - Increase Base Charge by \$0.37/month, or 5%
 - Increase Base Volume Charge \$0.33/thousand, or 5%
 - Increase Base Admin Charge by \$0.48, or 48%
- Total Impact of \$0.65/thousand



Sewer Operations

- \$179,954.05 increase in Total Expenditures
 - \$207,809.00 towards new bond payments
 - \$12,710 increase in People's Service Contract



Ambulance Fund

- Served Mostly by Customer Charges
 - \$63,750.87 decrease in Expenditures
 - No Rate Changes for 2021, though they may be explored for the near future