

December 11, 2012

**2013 Levy & General Fund
Budget**

RAMSEY
MUNICIPAL
CENTER

7550

RAMSEY MUNICIPAL CENTER

Taxable Market Value Questions?

- Discussion on your taxable market value for property tax payable in 2013 could have been addressed in April 2012.
 - The opportunity to discuss your valuation for taxes payable 2014 can be addressed in April 2013 at Anoka County.
- Valuations for 2013 are set values as of January 2, 2012.
 - These valuations are based on sales from the previous 18 month period June 2010-December 2011.

City of Ramsey

2013 Preliminary Levy Summary

<u>Proposed Tax Levies:</u>	<u>2012</u>	<u>2013</u>
General Fund Levy	\$6,997,150	\$7,248,829
EDA Levy	169,853	104,466
Debt Service Levies:		
CIP Bond (Fire Station #1)	151,386	152,289
2007 Capital EQPT Certificates	185,194	-
Lease Revenue Bond (Municipal Ctr)	910,215	492,629*
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Total Proposed Levy	\$8,413,798	\$7,998,213

*Total Muni Center Debt \$986,563 (Refinanced Muni Debt in 2012. 2013 debt levy reduced by 2012 debt savings from refinancing)

2013 GENERAL FUND BUDGET AND LEVY

2013 Total levy of \$7,998,213

Decrease of \$415,585 or 4.94% from 2012

2013 General Fund Budget: \$10,293,837

Increase of \$645,762 or 6.69% from 2012 Adopted

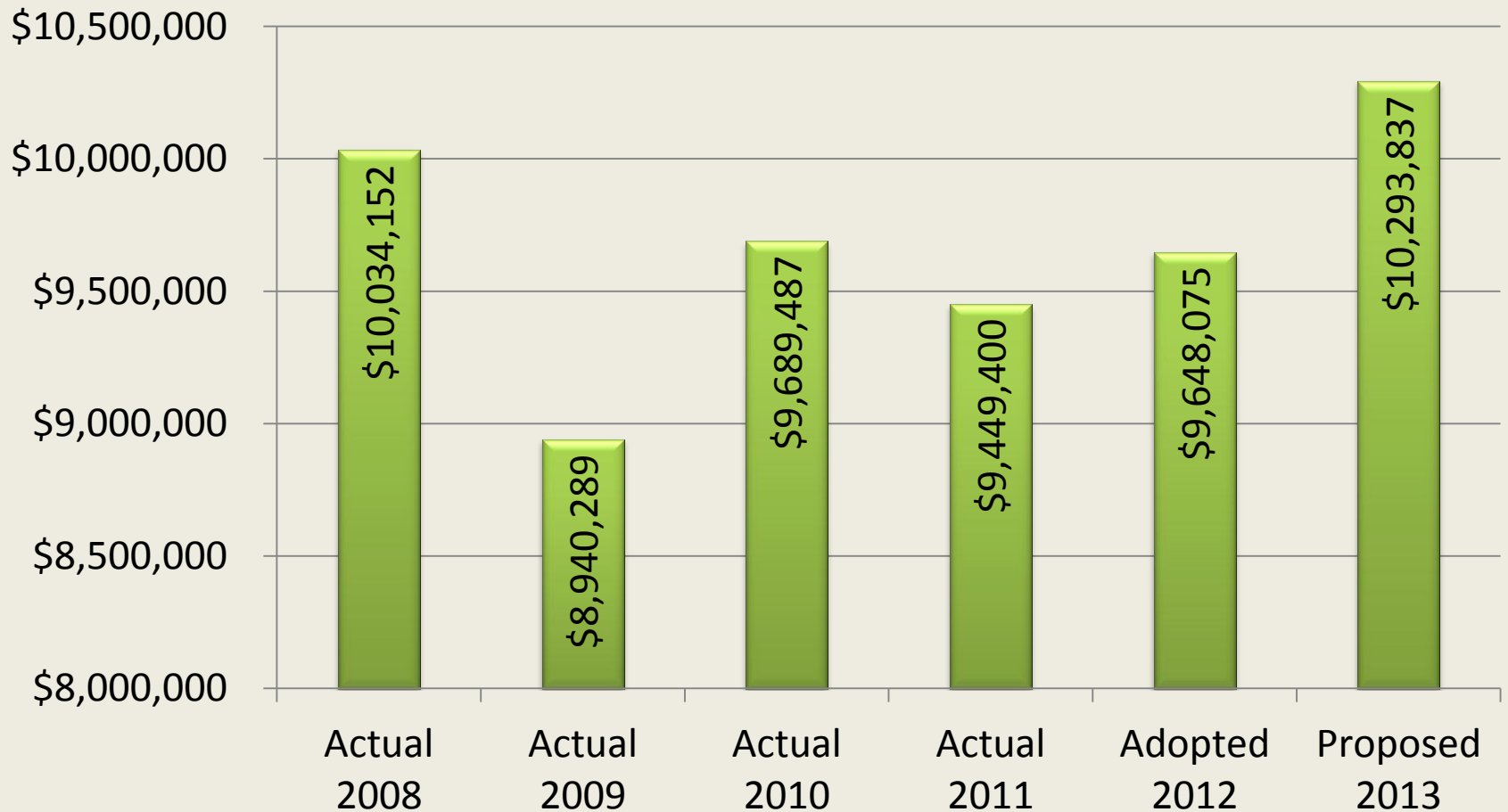
2013 Proposed Tax Capacity Rate 44.19%

2012 Tax Capacity rate of 44.17%

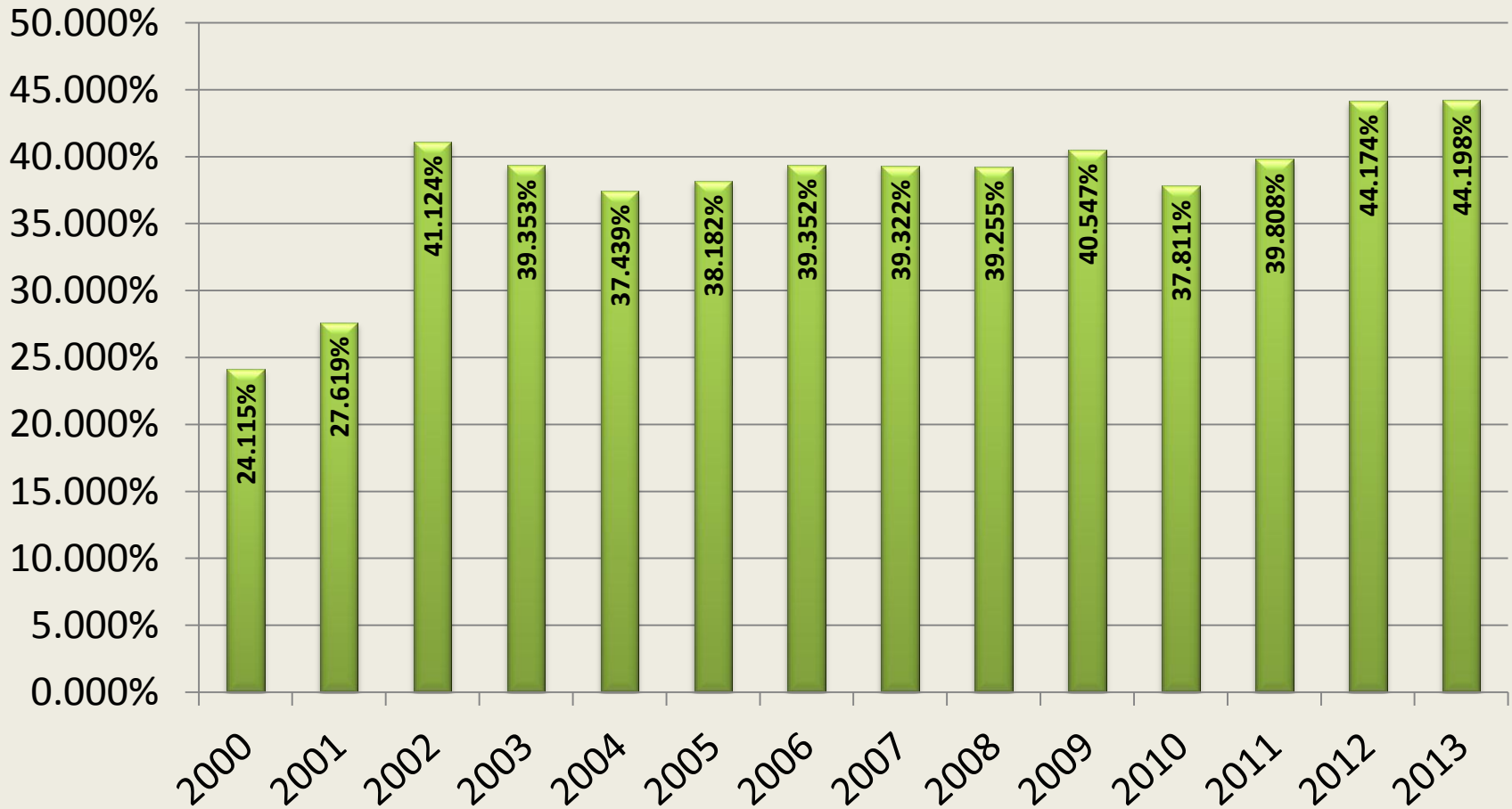
2013 GENERAL FUND BUDGET AND LEVY

- Zero aid. No MVHC or LGA – Legislative Change in 2012-Market Value Homestead Credit Exclusion
- No Levy Limits
- Average Market Value of Home in Ramsey for 2012 is \$175,800.
Average Value in 2013 was \$167,711.
- The City averaged an 6.6% decrease in taxable market value 2012 to 2013.
- City proposed to receive 37 cents per tax dollar District #11 (\$.38 in 2012) and 30 cents per tax dollar in District #728 (\$.32 in 2012).

GENERAL FUND BUDGET EXPENDITURE COMPARISON



Tax Capacity Rate Comparison



TOTAL LEVY

GENERAL FUND, EDA, & DEBT SERVICE



2013 - City of Ramsey

Proposed Tax Rates

Anoka School District

Taxing District	2012 Tax Rate	Percent of Total Tax Rate	2013 Tax Rate	Percent of Total Tax Rate
City of Ramsey	44.174	38.439%	44.198	36.664%
Anoka County	42.265	36.777%	45.453	37.705%
Anoka Hennepin ISD #11*	23.325	20.297%	26.751	22.191%
Special Taxing Districts	5.157	4.487%	4.146	3.440%
Total	114.921	100.00%	120.548	100.00%

2013 - City of Ramsey

Proposed Tax Rates

Elk River School District

Taxing District	2012 Tax Rate	Percent of Total Tax Rate	2013 Tax Rate	Percent of Total Tax Rate
City of Ramsey	44.174	32.210%	44.198	30.463%
Anoka County	42.265	30.818%	45.453	31.328%
Elk River ISD #728	45.548	33.212%	51.290	35.351%
Special Taxing Districts	5.157	3.760%	4.146	2.858%
Total	137.144	100.00%	145.087	100.00%

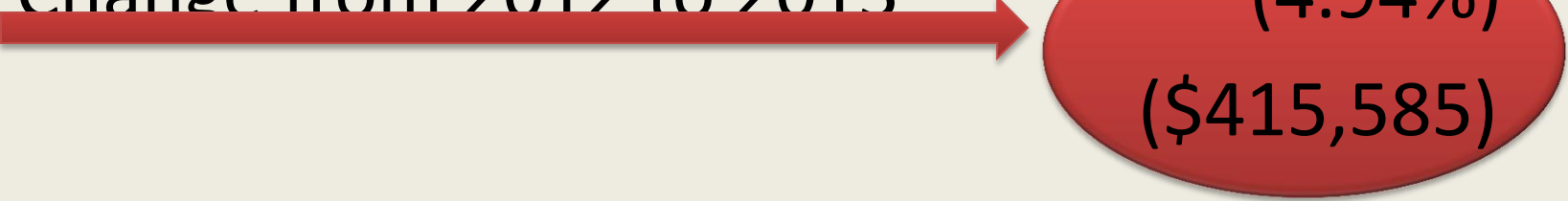
City of Ramsey Proposed Levy Total Budget and Property Taxes

TAXES

2012 Levied Taxes	\$8,413,798
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2013 Proposed Tax Levy	\$7,998,213
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Change from 2012 to 2013



(4.94%)

(\$415,585)

City of Ramsey Final Proposed Levy Total Budget and Property Taxes

Local Tax Rate:

2012 Tax Rate	44.174%
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2013 Proposed Tax Rate	44.198%
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Change from 2012 to 2013



0.024%

Calculation of 2012 Tax Capacity Rate

2013 PROPOSED LEVY

	Certified	Fiscal Disparities	Local Levy	Taxable Value (6.73% Decrease)	Tax Capacity
General	7,248,829	1,211,739	6,037,090	\$14,771,883	40.869%
EDA	104,466	24,813	79,653	\$14,771,883	0.539%
Bonds	644,918	232,729	412,189	\$14,771,883	2.790%
	7,998,213	1,469,281	6,528,932		44.198%

2012 ADOPTED LEVY

	Certified	Fiscal Disparities	Local Levy	Taxable Value (10.07% Decrease)	Tax Capacity
General	6,997,150	1,260,167	5,736,983	\$15,747,629	36.431%
EDA	169,853	52,522	117,331	\$15,747,629	0.746%
Bonds	1,246,795	145,077	1,101,718	\$15,747,629	6.997%
	8,413,798	1,457,766	6,956,032		44.174%

Ramsey's Tax Rate History with Proposed 2012 includes MVHC Exclusion

<u>Year</u>	<u>Ramsey</u>	<u>Anoka County</u>	<u>ISD #11</u>	<u>Special Districts</u>	<u>Total</u>	<u>City Share as %</u>
2003	39.353	37.714	26.941	6.071	110.079	35.750%
2004	37.439	35.221	21.050	6.393	100.103	37.400%
2005	38.183	33.080	21.492	4.955	97.710	39.078%
2006	39.352	33.869	20.046	4.382	97.649	40.299%
2007	39.438	32.369	19.337	4.050	95.194	41.429%
2008	39.255	33.888	16.983	3.967	94.093	41.719%
2009	39.257	33.563	18.247	3.803	94.870	41.380%
2010	37.811	36.855	19.939	4.961	99.566	37.976%
2011	39.801	41.708	23.999	4.905	110.413	36.047%
2012	44.174	42.265	23.325	5.157	114.921	38.439%
2012	44.198	45.453	26.751	4.146	120.548	36.664%

Net Effect of Proposed City Levy on 2013 Taxpayers (\$150,000 Home in 2012)

Residential Home	2012	2013* – Based on 6.6% Decrease	Net Tax Increase (Decrease)
Estimated MV	\$ 150,000	\$ 140,713	
Less: 2013 MVHC Exclusion	<u>\$ (23,740)</u>	<u>\$ (24,575)</u>	
Taxable Market Value	\$ 126,260	\$ 116,138	
Class Rate	<u>1%</u>	<u>1%</u>	
Net Tax Capacity	\$ 1,263	\$ 1,161	
Total Tax Cap. Rate **	<u>114.921%</u>	<u>120.548%</u>	
Net Tax***	\$ 1,451	\$ 1,400	\$ (51)

*2013 Market Values are based on County valuations that show an overall decrease in residential values of 6.6%

**Anoka ISD #11

***Net Tax Based on Tax Capacity Levies only

2012 Tax Capacity Comparison of MN Area Cities with Populations between 16,000 and 28,000

Metro City 16,000 to 28,000	2011 Population	2012 Average Tax Cap Rate	Rank
White Bear Lake	23,820	19.94%	1
Chaska	24,002	25.49%	2
Chanhassen	23,247	28.52%	3
Prior Lake	23,010	29.74%	4
Willmar	19,600	33.13%	5
Oakdale	27,538	39.25%	9
Champlin	23,223	41.23%	12
<u>Ramsey</u>	<u>23,865</u>	<u>44.17%</u>	<u>16</u>
Rosemount	22,139	46.99%	18
Elk River	23,101	47.59%	19
Anoka	17,331	50.37%	20
Hastings	22,217	66.08%	33
Columbia Heights	19,619	66.30%	34
Hibbing	16,313	82.44%	35
Average:	21,897	47.29%	

NOTE: These are tax capacity calculations only. Some cities noted may also charge franchise fees which help to reduce their tax rate.

Tax Capacity Rate Comparison

Anoka County Cities

	<u>2012</u>	<u>2013 Proposed</u>	<u>Change</u>
Spring Lake Park	62.655%	50.808%	-11.85%
Andover	42.540%	41.114%	-1.43%
Ramsey	44.174%	44.198%	0.02%
Oak Grove	33.464%	33.825%	0.36%
Columbus	43.535%	43.928%	0.39%
Blaine	33.564%	36.644%	3.08%
Ham Lake	26.720%	29.817%	3.10%
Nowthen	23.744%	26.998%	3.25%
Linwood	33.279%	36.622%	3.34%
Circle Pines	63.972%	67.412%	3.44%
Anoka	50.368%	53.887%	3.52%
Lino Lakes	42.894%	46.728%	3.83%
Hilltop	97.100%	100.975%	3.88%
Centerville	66.796%	71.145%	4.35%
East Bethel	43.807%	49.614%	5.81%
Coon Rapids	42.824%	48.772%	5.95%
Bethel	74.378%	80.569%	6.19%
Lexington	63.999%	71.185%	7.19%
Fridley	39.615%	47.042%	7.43%
St. Francis	53.406%	65.270%	11.86%

Average 2013:

53.67%

3.71%

2013 Notable Budget Items

Budget Highlights

Revenue:

- *Building Permit Revenue held fairly constant: \$260,000
- *Special Police Services: Decrease of \$25,000 (Anoka County Systems Admin ends)
- *Engineering Revenue: \$577,500 – Based on construction of Riverdale Drive Ext & Road Reconst
- *Other Revenue - Decrease of \$20,000 Newsletter ad sales based on 4 newsletters and decrease in ad sales

2013 Notable Budget Items

Budget Highlights Continued

Expenditures:

*Personnel:

Additions: Engineering Tech III
ED/HRA Mgr (EDA, HRA & TIF Funded)

Reductions: Deputy City Administrator
Deputy City Clerk
Director of PW/City Engr
Fire Secretary
Part-time Building Maintenance
Police Officer

2013 Notable Budget Items

Budget Highlights Continued

Expenditures Continued:

***Personnel**: Salary Contingency \$46,377

Overall: Total General Fund Expense Decrease of
\$426,041 (\$5,806,331-2013/\$6,232,372-2012)

Staffing: 56% of General Fund Budget

*Contracted Services:

Building Inspections Increase \$48,100

Joint Fire Services Consultant \$15,000

*Trail Overlay: Maintained at \$15,000

2013 Notable Budget Items

Budget Highlights Continued

Expenditures Continued

*Road Reconstruction:

\$1,327,500 Budgeted (\$494,500-2012)

\$275,000-Funded from TIF 4 (ends 2014)

\$219,500-Funded from PIR Fund

\$202,500-Included in Budget Revenue for Engr OH

*Capital Equipment:

\$463,000 Total Requested (\$340,252 – 2012)

2nd year of Fire truck, 3 squads, Plow Truck &
Mega Mower

Funding Source: Capital Equipment Certificates

2013 BUDGET HI-LITES

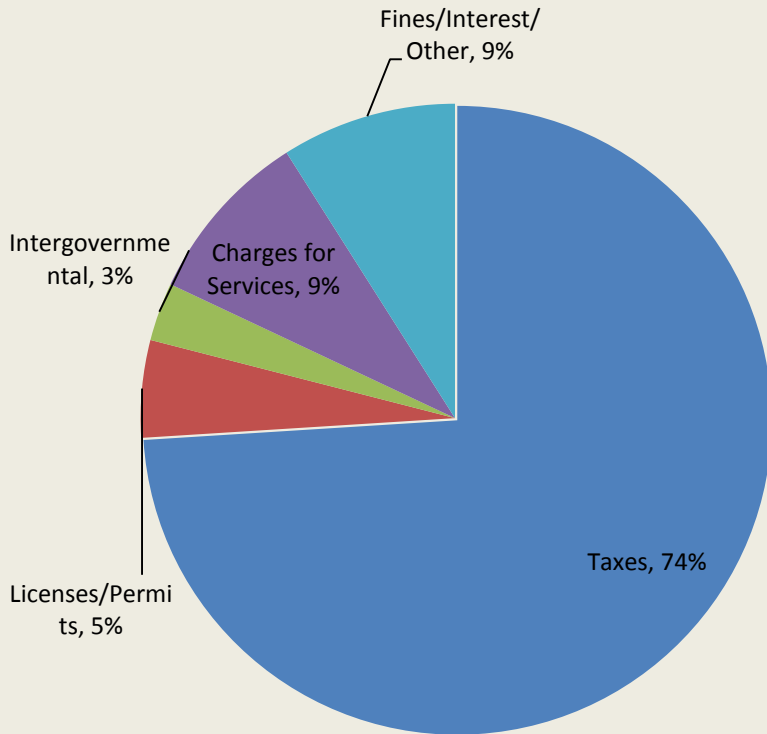
- Final Budget/Levy will be adopted at the regular City Council meeting of December 11, 2012

- Draft Budget document available on City website under Finance Department

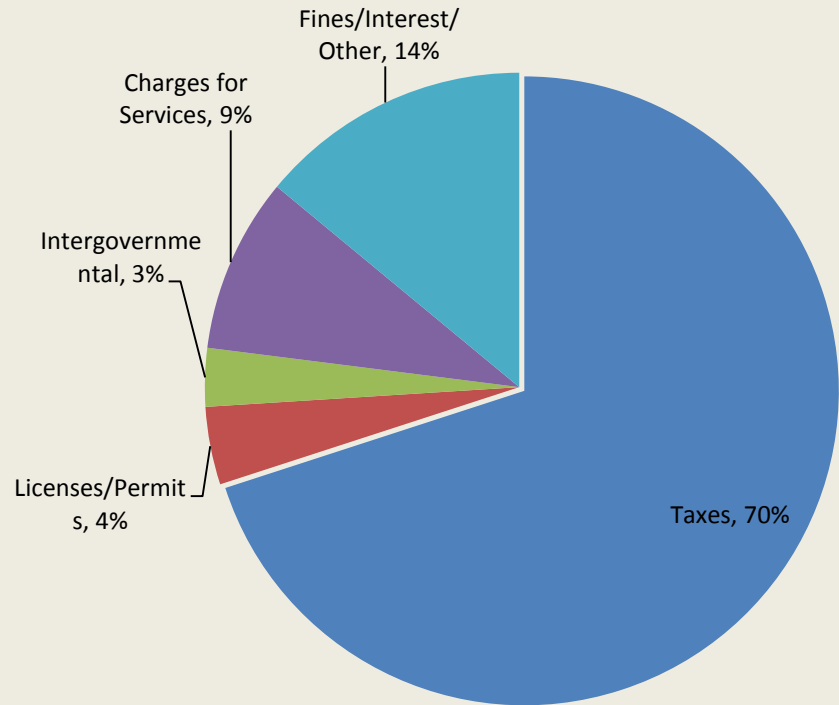
General Fund

Where It Comes From

2012 - General Fund Revenues

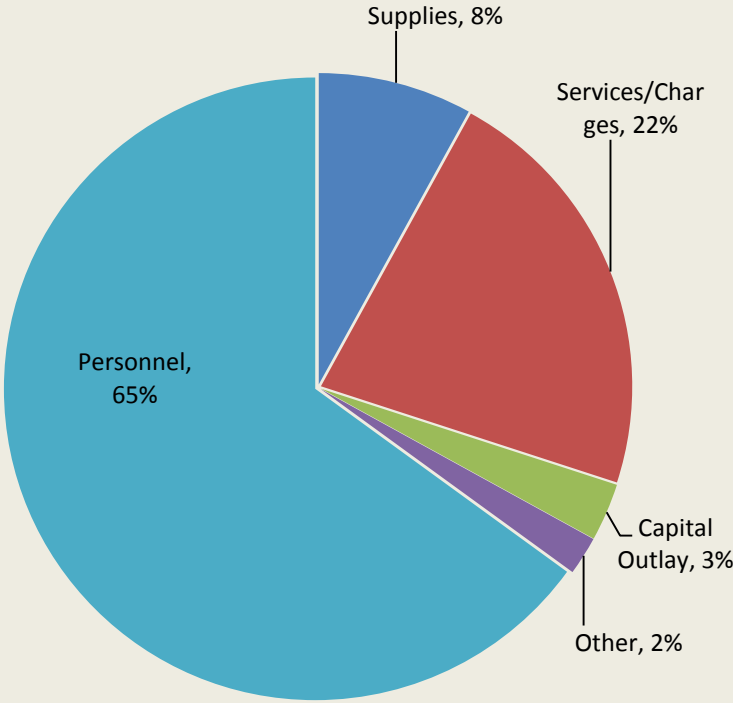


2013 - General Fund Revenues

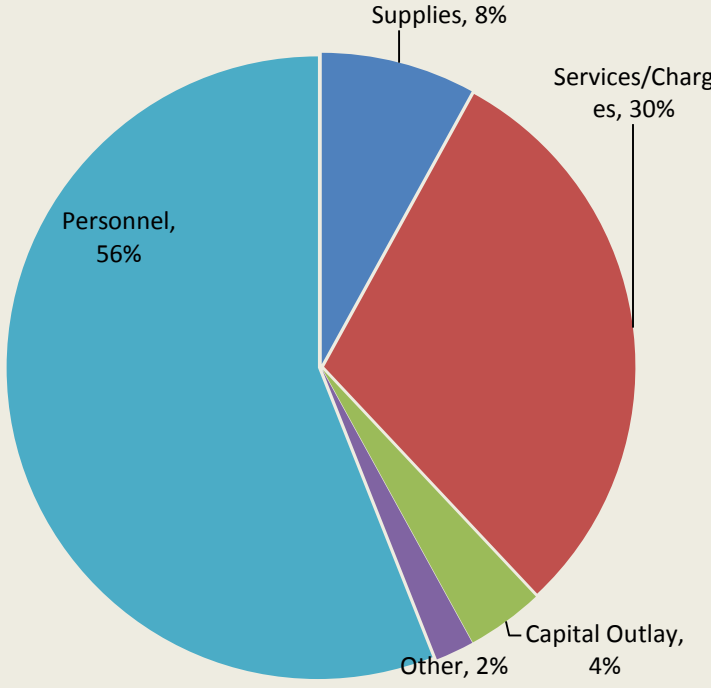


2013 Proposed General Fund Expenditures - By Type

2012 Expenditures

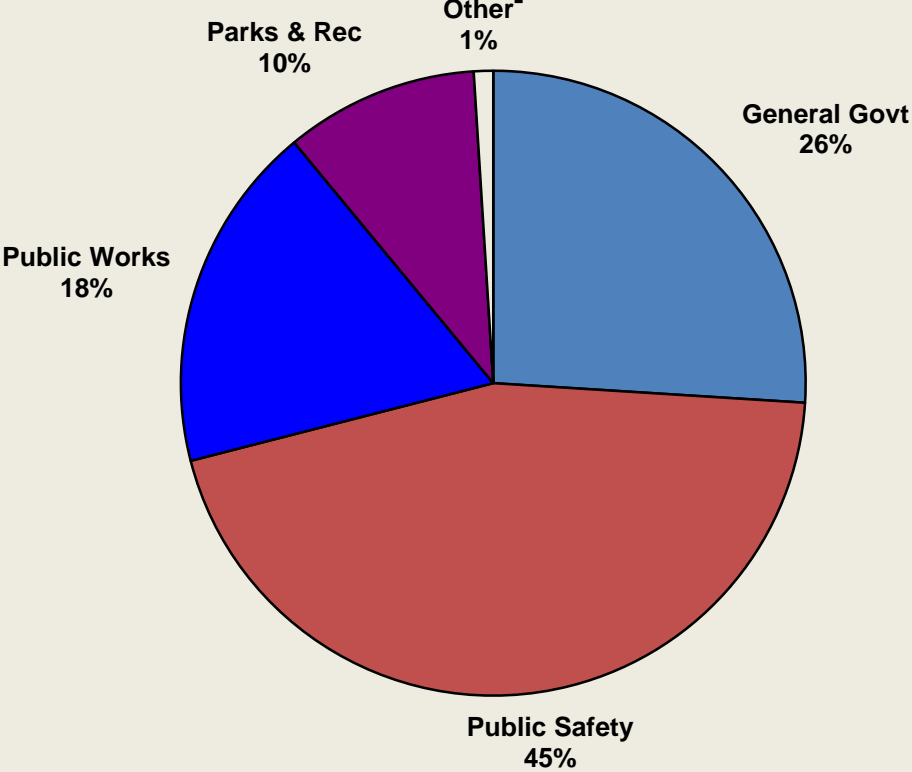


2013 Expenditures

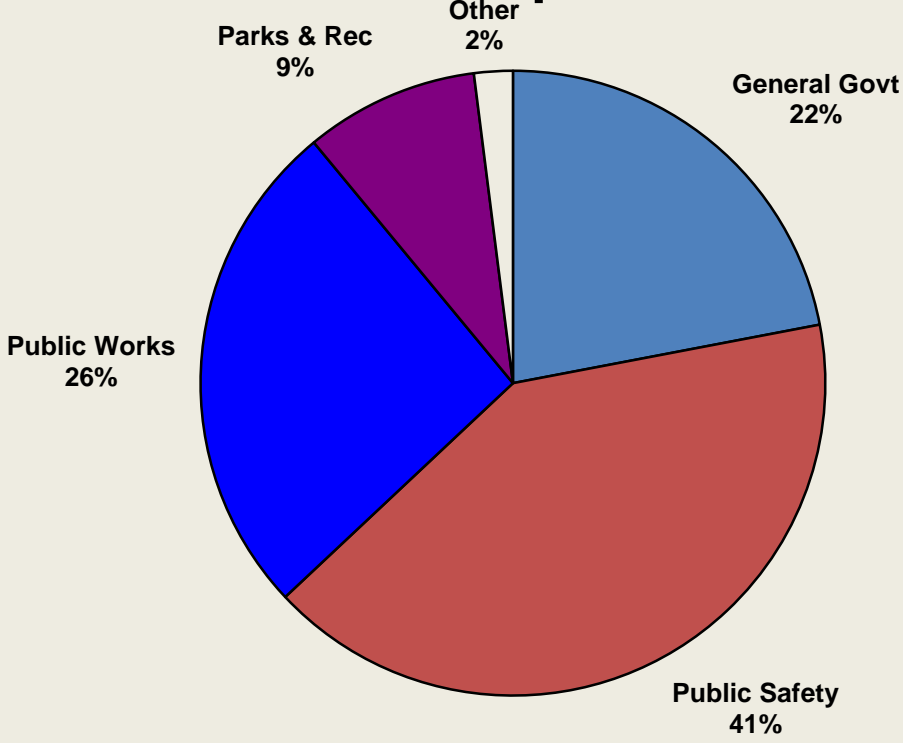


2013 Proposed General Fund Expenditures - By Function

2012 Expenditures



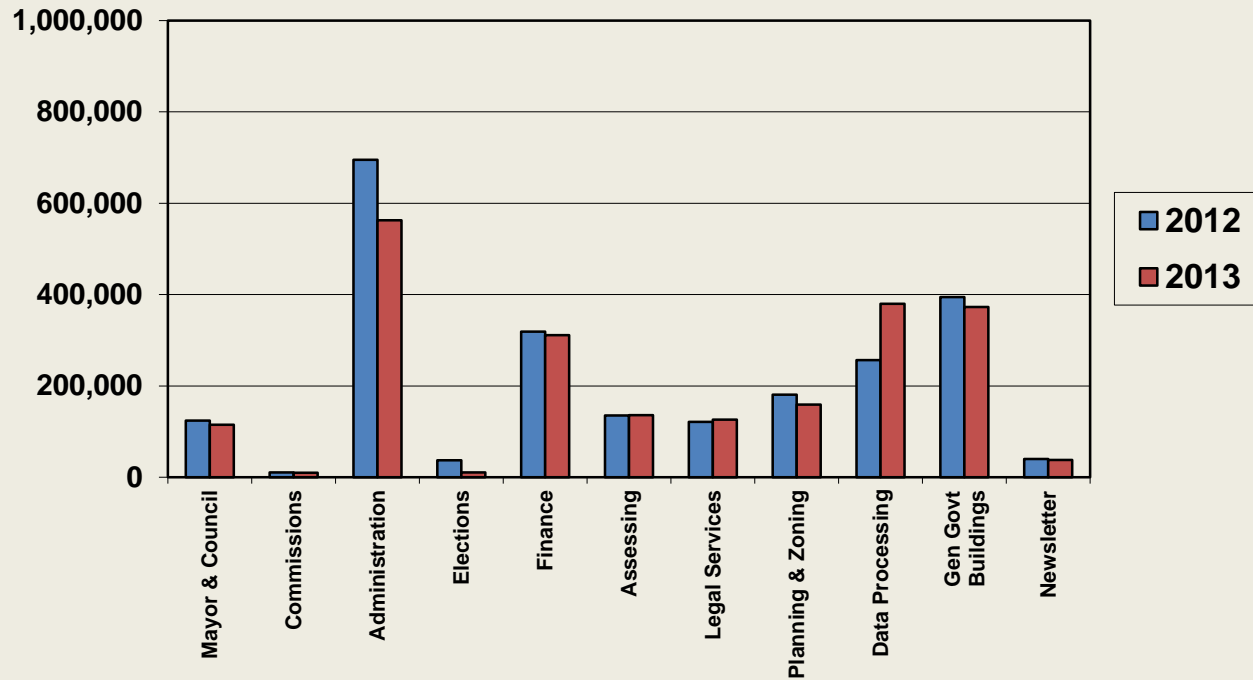
2013 Expenditures



CITY OF RAMSEY

General Fund Budget 2012 to 2013

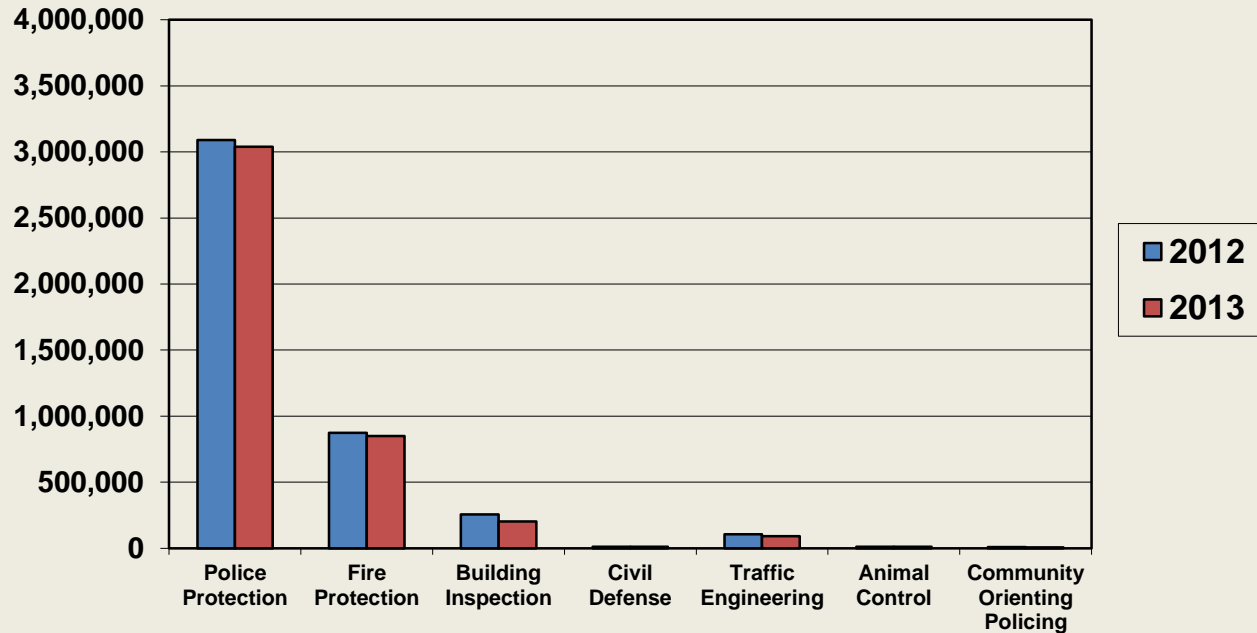
General Government



CITY OF RAMSEY

General Fund Budget 2012 to 2013

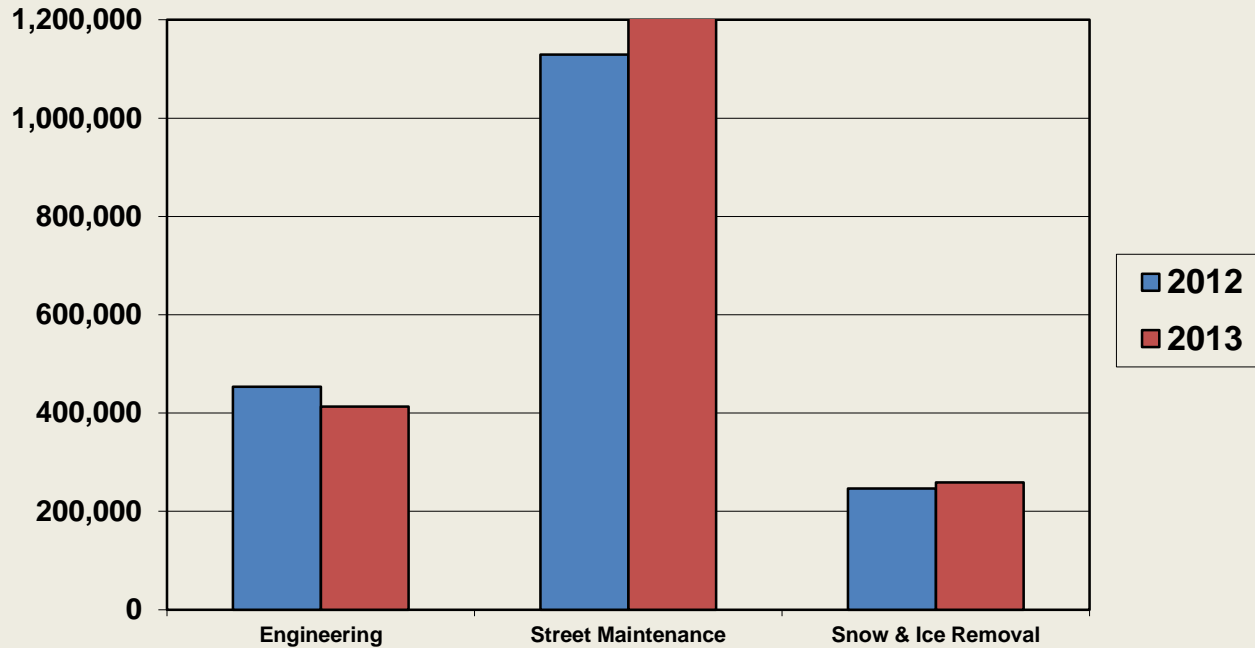
Public Safety



CITY OF RAMSEY

General Fund Budget 2012 to 2013

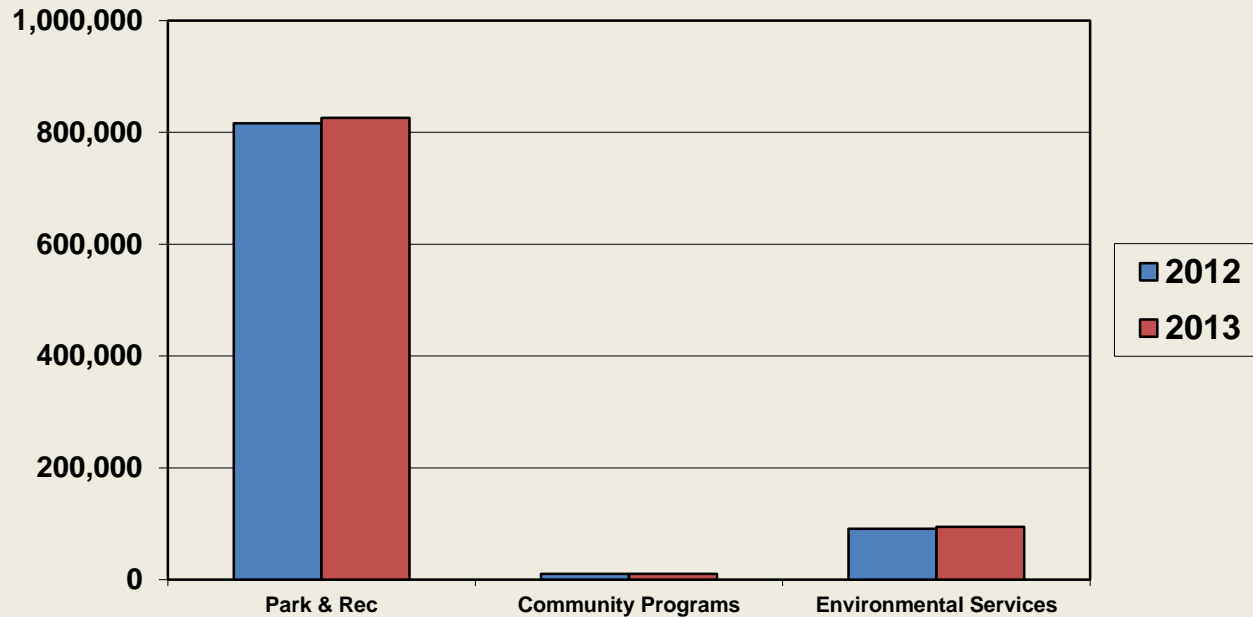
Public Works



CITY OF RAMSEY

General Fund Budget 2012 to 2013

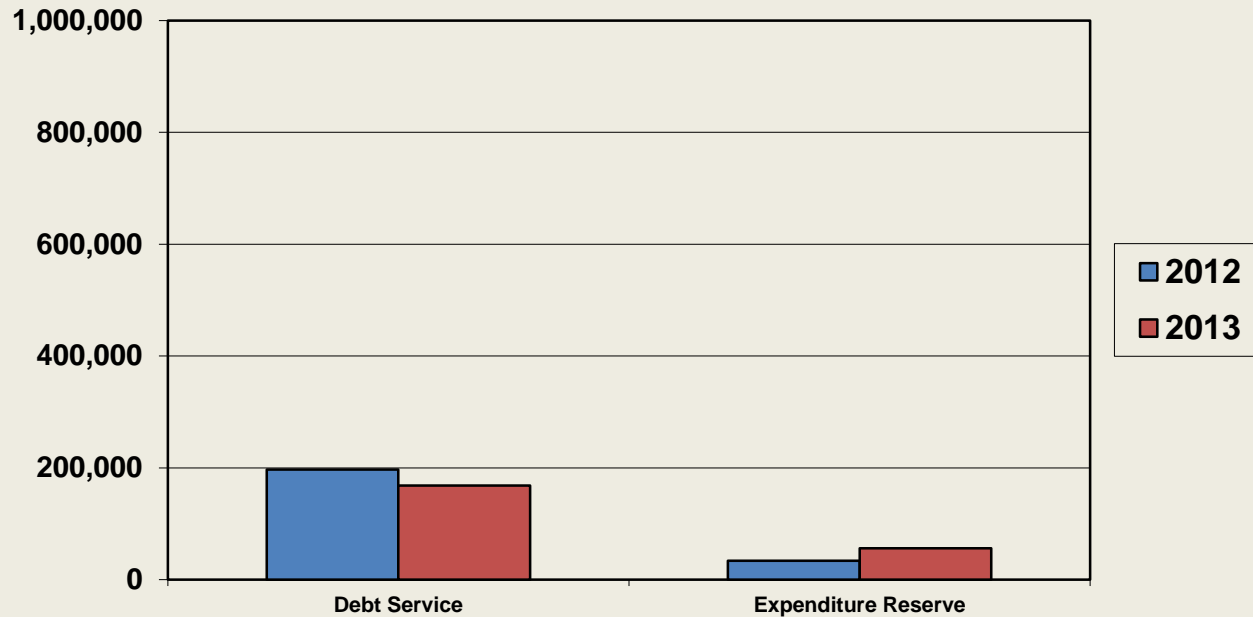
Park & Recreation



CITY OF RAMSEY

General Fund Budget 2012 to 2013

Miscellaneous



2013 EDA/HRA BUDGET AND LEVY

EDA/HRA Budgets & Levies:

EDA:

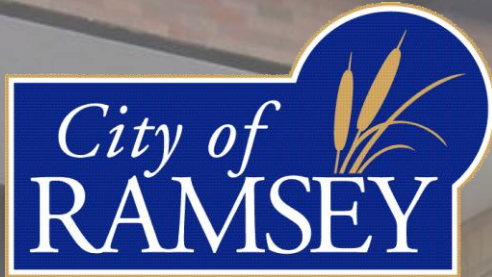
- *Levy of \$104,466 (\$169,853-2012) 38.5% Decrease
- *ED/HRA Mgr Position (EDA, HRA & TIF Funded)
- *Calculates into city's net tax capacity rate of 44.198%

HRA:

- *Levy of \$187,268 (\$368,532-2012) 49.2% Decr.
- *ED/HRA Mgr Position (EDA, HRA & TIF Funded)
- *Does not calculate into city's net tax capacity rate

Tax Information Websites

- Anoka County Tax Calculator:
 - http://www.co.anoka.mn.us/v1_departments/div-property-rec-tax/est-tax-calc/index.asp
- Commercial Property Fiscal Disparity Information:
 - <http://www.metrocouncil.org/metroarea/FiscalDisparities/index.htm>
- Video: How are your property taxes calculated?:
 - <http://www.youtube.com/watch?v=hYPivRGxd-4>
- 2013 Proposed City of Ramsey Budget document:
 - <http://www.ci.ramsey.mn.us/departments/finance/annbudget.aspx>



Questions?

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