

December 10, 2013

**2014 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 2014 could have been addressed in April 2013.
 - The opportunity to discuss your valuation for taxes payable 2015 can be addressed in April 2014 at Anoka County.
- Valuations for 2014 are set values as of January 2, 2013.
 - These valuations are based on sales from the previous 18 month period June 2011-December 2012.

City of Ramsey

2014 Preliminary Levy Summary

<u>Proposed Tax Levies:</u>	<u>2013</u>	<u>2014</u>
General Fund Levy	\$7,248,829	\$7,201,730
EDA Levy	104,466	121,783
Debt Service Levies:		
CIP Bond (Fire Station #1)	152,289	147,630
2013 Capital Equipment Certificates	0	75,135
Lease Revenue Bond (Municipal Ctr)	492,629	1,018,063
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Total Proposed Levy	\$7,998,213	\$8,564,341

2014 GENERAL FUND BUDGET AND LEVY

2014 Total levy of \$8,564,341

Increase of \$566,128 or 7.08% from 2013

2014 General Fund Budget: \$9,750,135

Decrease of \$543,702 or 5.28% from 2013 Adopted

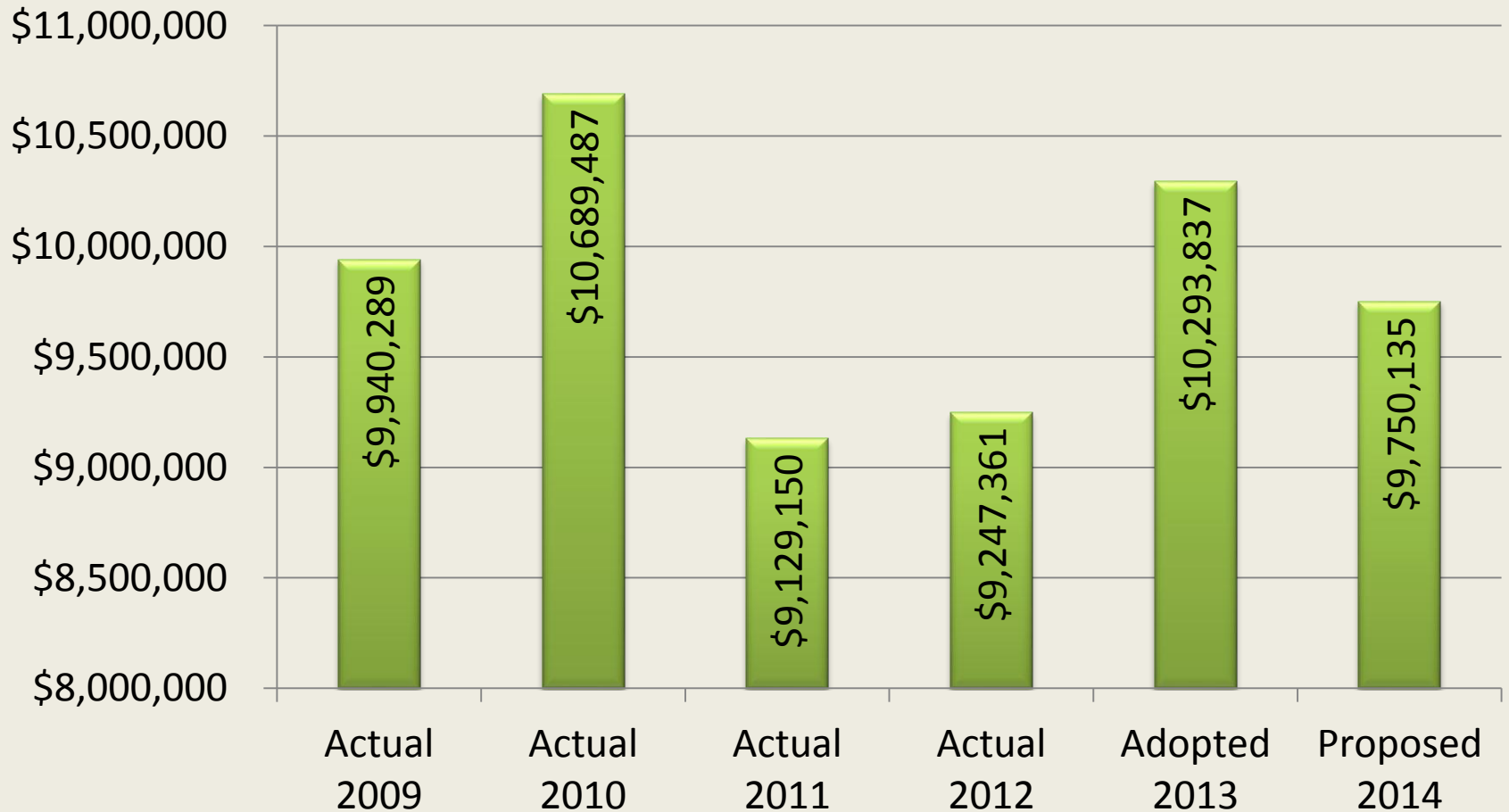
2014 Proposed Tax Capacity Rate 44.284%

2013 Tax Capacity rate of 44.288%

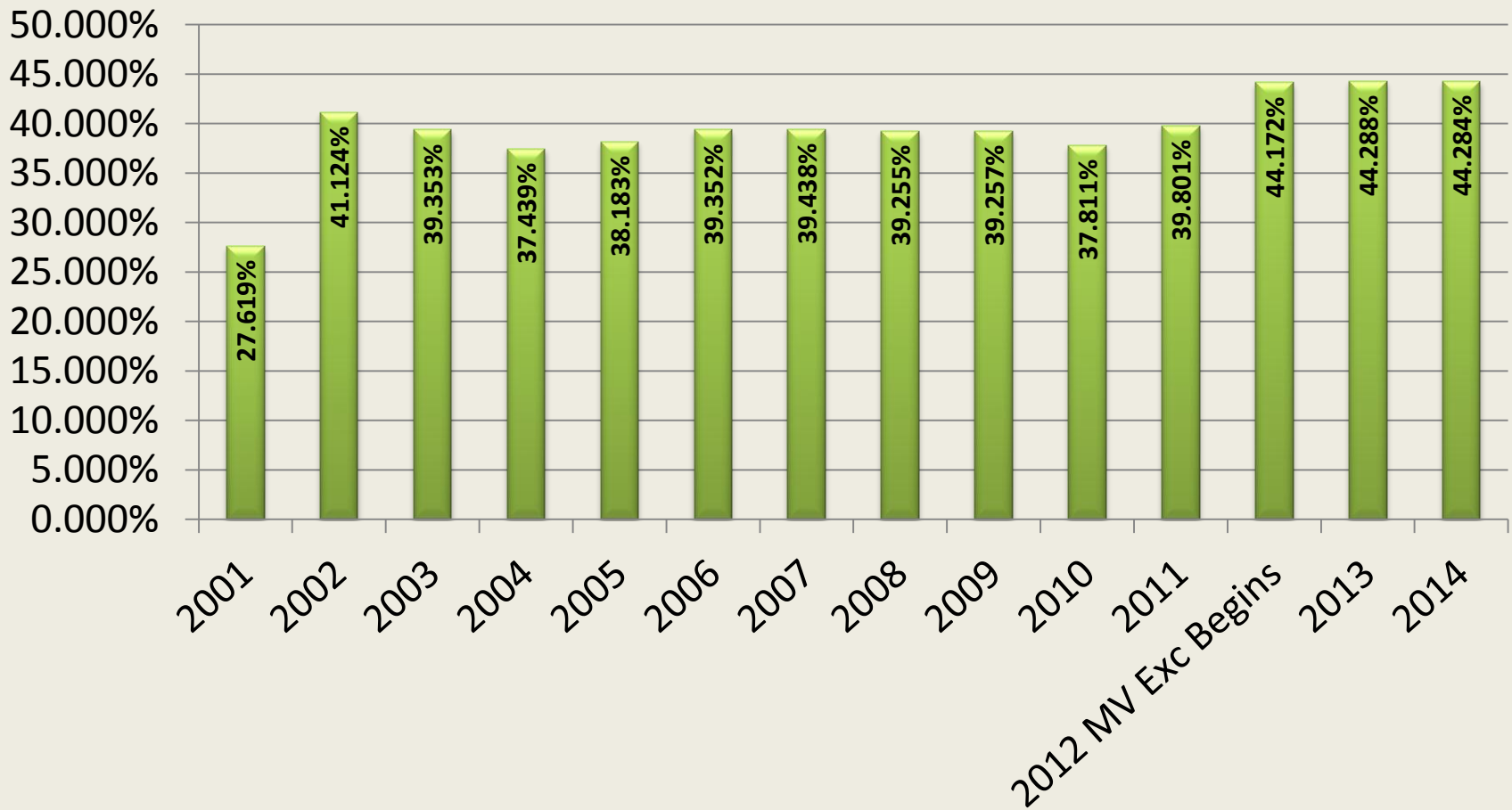
2014 GENERAL FUND BUDGET AND LEVY

- \$91,376 in LGA. No MVHC
- Legislative Change in 2012-Market Value Homestead Credit Exclusion
- Levy Limits in place for 2014 Payable
- Average Market Value of Home in Ramsey for 2014 Payable is \$169,300.
Average Value in 2013 was \$168,000.
- The City averaged an 8.97% increase in taxable market value 2013 to 2014.
(Tax Increment Financing District #2 decertified and back on tax roles)
- City proposed to receive \$.3591 cents per tax dollar District #11 (\$.3667 in 2013) and \$.3013 cents per tax dollar in District #728 (\$.3075 in 2013).

GENERAL FUND BUDGET EXPENDITURE COMPARISON

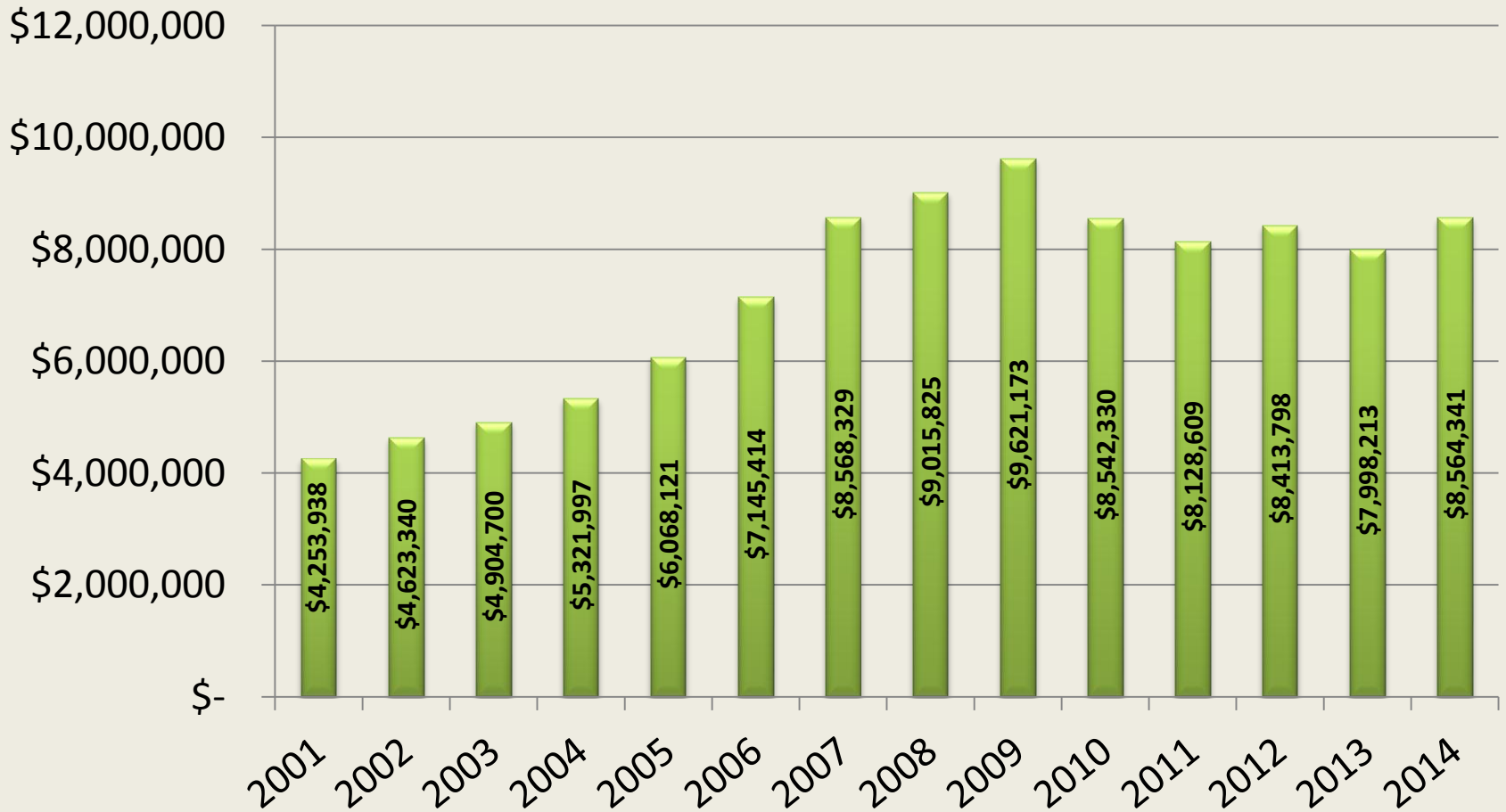


Tax Capacity Rate Comparison



TOTAL LEVY

GENERAL FUND, EDA, & DEBT SERVICE



2014 - City of Ramsey

Proposed Tax Rates

Anoka School District

Taxing District	2013 Tax Rate	Percent of Total Tax Rate	2014 Tax Rate	Percent of Total Tax Rate
City of Ramsey	44.288	36.667%	44.284	35.908%
Anoka County	45.538	37.704%	44.819	36.342%
Anoka Hennepin ISD #11*	26.801	22.191%	28.210	22.874%
Special Taxing Districts	4.152	3.438%	6.014	4.876%
Total	120.779	100.00%	123.327	100.00%

2014 - City of Ramsey

Proposed Tax Rates

Elk River School District

Taxing District	2013 Tax Rate	Percent of Total Tax Rate	2014 Tax Rate	Percent of Total Tax Rate
City of Ramsey	44.288	30.748%	44.284	30.133%
Anoka County	45.538	31.616%	44.819	30.497%
Elk River ISD #728	50.058	34.754%	51.845	35.278%
Special Taxing Districts	4.152	2.882%	6.014	4.092%
Total	144.036	100.00%	146.962	100.00%

City of Ramsey Proposed Levy Total Budget and Property Taxes

TAXES

2013 Levied Taxes	\$7,998,213
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2014 Proposed Tax Levy	\$8,564,341
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Change from 2013 to 2014



7.08%

\$566,128

City of Ramsey Final Proposed Levy Total Budget and Property Taxes

Local Tax Rate:

2013 Tax Rate	44.288%
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2014 Proposed Tax Rate	44.284%
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Change from 2013 to 2014



0.004%

Calculation of 2014 Tax Capacity Rate

2014 PROPOSED LEVY

	Certified	Fiscal Disparities	Local Levy	Taxable Value (6.73% Decrease)	Tax Capacity
General	7,201,730	1,340,676	5,861,054	\$16,064,790	36.484%
EDA	121,783	16,090	105,693	\$16,064,790	0.658%
Bonds	<u>1,240,828</u>	<u>93,399</u>	<u>1,147,429</u>	\$16,064,790	<u>7.142%</u>
	8,564,341	1,450,165	7,114,176		44.284%

2013 ADOPTED LEVY

	Certified	Fiscal Disparities	Local Levy	Taxable Value (6.73% Decrease)	Tax Capacity
General	7,248,829	1,211,739	6,037,090	\$14,741,934	40.952%
EDA	104,466	24,813	79,653	\$14,741,934	0.540%
Bonds	<u>644,918</u>	<u>232,729</u>	<u>412,189</u>	\$14,741,934	<u>2.796%</u>
	7,998,213	1,469,281	6,528,932		44.288%

Ramsey's Tax Rate History with Proposed 2014 includes MVHC Exclusion

Year	Ramsey	Anoka County	ISD #11	Special Districts	Total	City Share as %
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%
2013	44.288	45.538	26.801	4.152	120.779	36.667%
2014	44.284	44.819	28.210	6.014	123.327	35.908%

CITY	2014 PROPOSED RATE	AVERAGE 2014 PROPOSED TAX RATE
Brooklyn Center	74.02	45.02
Hastings	66.71	45.02
Richfield	64.19	45.02
Golden Valley	61.82	45.02
South St. Paul	60.79	45.02
New Hope	58.57	45.02
Crystal	54.81	45.02
Savage	54.55	45.02
Anoka	50.00	45.02
Maplewood	49.48	45.02
St. Louis Park	48.49	45.02
Apple Valley	47.84	45.02
Fridley	47.80	45.02
Rosemount	47.78	45.02
Inver Grove Heights	46.75	45.02
Lino Lakes	46.67	45.02
Champlin	44.73	45.02
Ramsey	44.28	45.02
Andover	43.79	45.02
Cottage Grove	43.73	45.02
Maple Grove	42.12	45.02
Shakopee	41.40	45.02
Lakeville	41.26	45.02
Oakdale	41.10	45.02
Roseville	40.05	45.02
New Brighton	38.81	45.02
Woodbury	38.00	45.02
Minnnetonka	37.56	45.02
Shoreview	37.47	45.02
Blaine	36.30	45.02
Eden Prairie	34.44	45.02
Prior Lake	31.80	45.02
Edina	27.80	45.02
Chanhassen	27.50	45.02
Chaska	26.53	45.02
White Bear Lake	21.14	45.02

TAX RATE COMPARISON BETWEEN
SIMILAR CITIES

Tax Capacity Rate & LGA Comparison

Anoka County Cities

City	2013 Tax Rate	2014 Tax Rate	2013 LGA	2014 LGA
Andover	40.722%	43.791%	\$ -	\$ 74,655
Anoka	54.010%	49.996%	\$ 901,095	\$ 1,547,473
Bethel	80.469%	79.828%	\$ 35,117	\$ 46,105
Blaine	36.740%	36.302%	\$ -	\$ -
Centerville	71.208%	72.475%	\$ -	\$ 53,444
Circle Pines	67.554%	60.581%	\$ 152,142	\$ 314,429
Columbia Heights	80.871%	77.974%	\$ 895,180	\$ 1,404,176
Columbus	43.255%	49.432%	\$ -	\$ -
Coon Rapids	48.835%	45.942%	\$ -	\$ 934,541
East Bethel	48.224%	60.116%	\$ -	\$ 23,470
Fridley	47.362%	47.801%	\$ 795,414	\$ 1,211,026
Ham Lake	29.226%	30.806%	\$ -	\$ -
Hilltop	96.620%	121.412%	\$ 116,309	\$ 138,622
Lexington	69.340%	79.208%	\$ 335,280	\$ 385,301
Lino Lakes	46.774%	46.965%	\$ -	\$ -
Nowthen	27.040%	29.397%	\$ -	\$ 11,565
Oak Grove	32.676%	32.422%	\$ -	\$ 81,555
Ramsey	44.290%	45.096%	\$ -	\$ 91,376
Spring Lake Park	49.311%	57.388%	\$ -	\$ 285,196
St. Francis	63.026%	59.488%	\$ 80,929	\$ 313,466

City of Ramsey Proposed Levy Total Budget and Property Taxes

Budgeted Expenditures

2013 Adopted Budget	\$ 10,293,837
Proposed 2014 Budget	\$ 9,750,135
Change from 2013 to 2014	(5.28%) (\$543,702)

2014 Notable Budget Items

Budget Highlights

Revenue:

- *Sales tax savings due to 2014 sales tax exemption:
\$54,600
- *LGA reinstated(2013 last year received) \$91,400
- *Special Police Services: Decreased by \$25,000 (Anoka County Systems Admin over)
- *Engineering Revenue: \$372,500 Decrease (Reduction in road & project funding)
- *Transfers in from other Funds: \$260,000 due to decrease in one-time funding for road maintenance

2014 Notable Budget Items

Budget Highlights Continued

Expenditures:

*Personnel (62.6% of total budget)

(Per 2013 Strategic Planning):

Additions: Police Officer

Office Assistant – 25 Hour week

IT Technician – 20 Hour week

Building Inspector: Offset with permit rev.

Interns: Admin, Planning, Rental License,
Code Enforcement, Building Insp & Park)

* Retirement Funding for Police: Legislative Mandate:
\$26,000 Increase

2013 Notable Budget Items

Budget Highlights Continued

Expenditures Continued:

- *Communications (2013 Strategic Planning) \$26,750
Update/develop an in-depth community profile of city & City Marketing posters for various community events
- *Election Year: \$38,000 Increase
- *Road Maintenance Funding Decreased from \$1,327,500 to \$500,000 (prior 2013 funding level) Funded in 2013 with one-time funds
- *Capital Equipment of \$481,950: Replace outdated phone system, 3 squad cars, Plow Truck, & mowers

2014 BUDGET HI-LITES

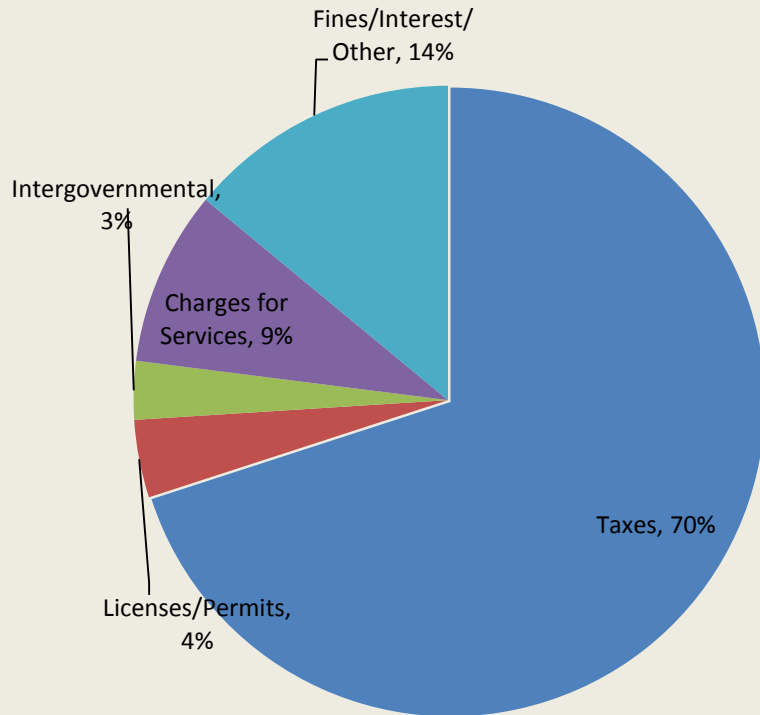
- Final Budget/Levy will be adopted at the regular City Council meeting of December 10, 2013

- Draft Budget document available on City website under Finance Department

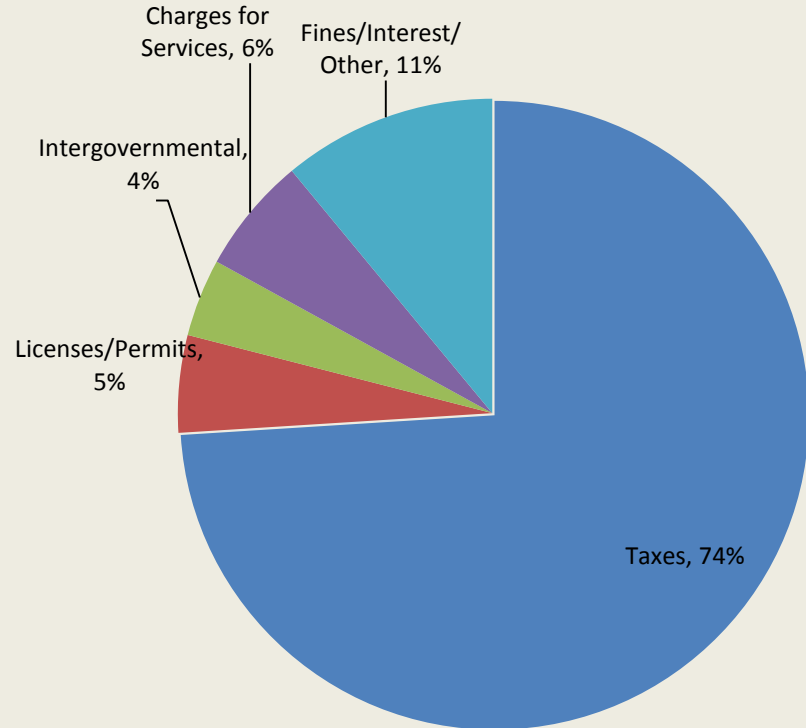
General Fund

Where It Comes From

2013 - General Fund Revenues

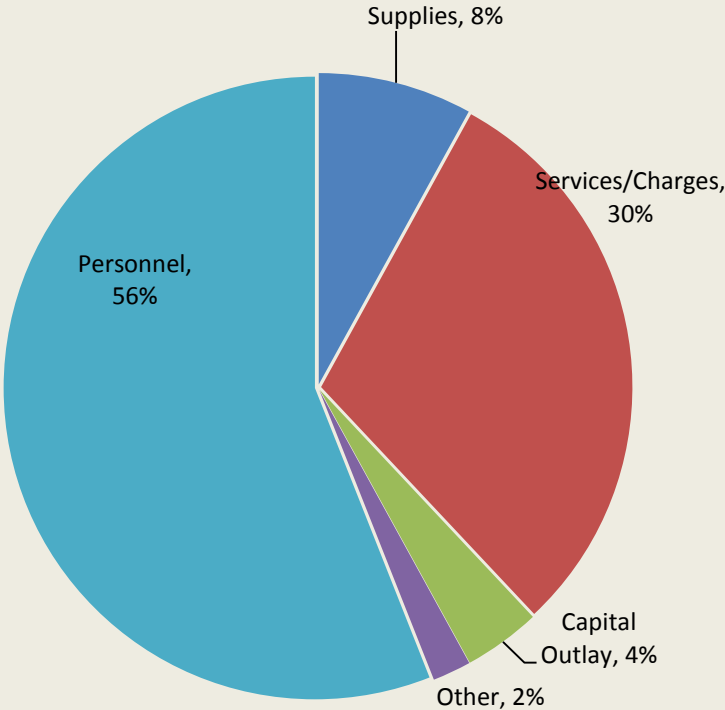


2014 - General Fund Revenues

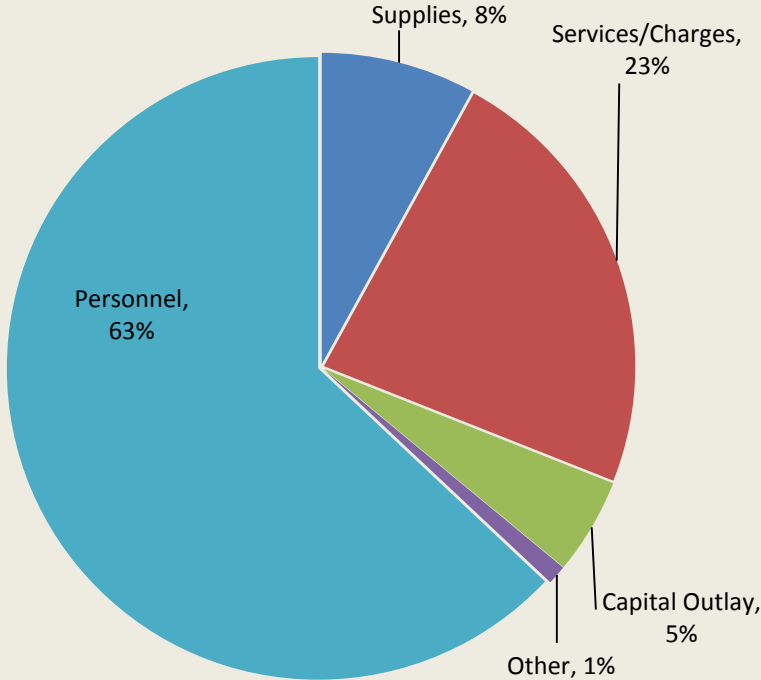


2014 Proposed General Fund Expenditures - By Type

2013 Expenditures

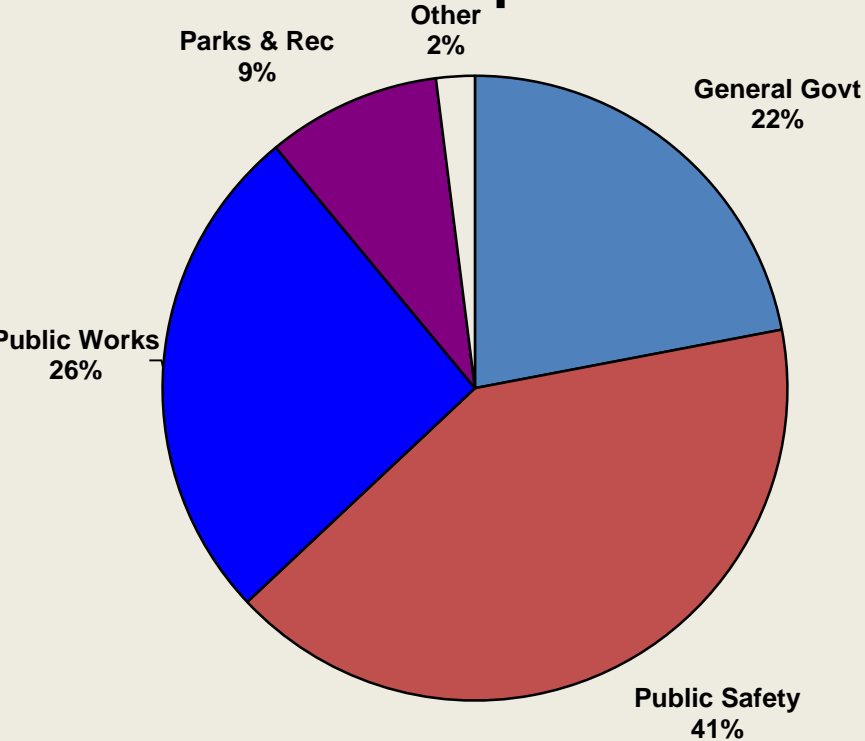


2014 Expenditures

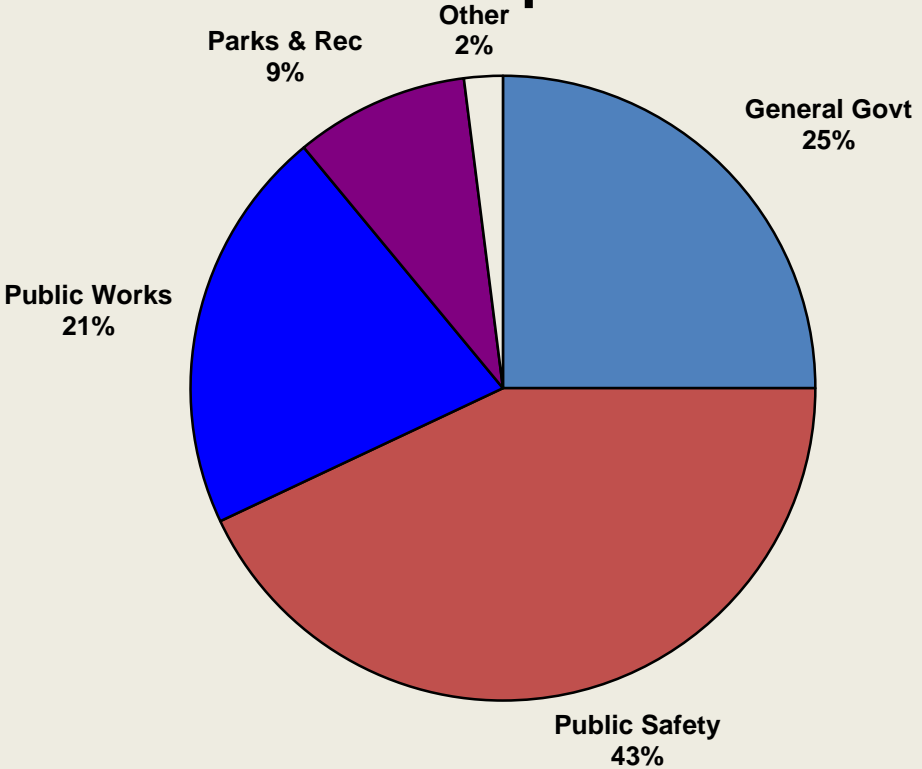


2014 Proposed General Fund Expenditures - By Function

2013 Expenditures



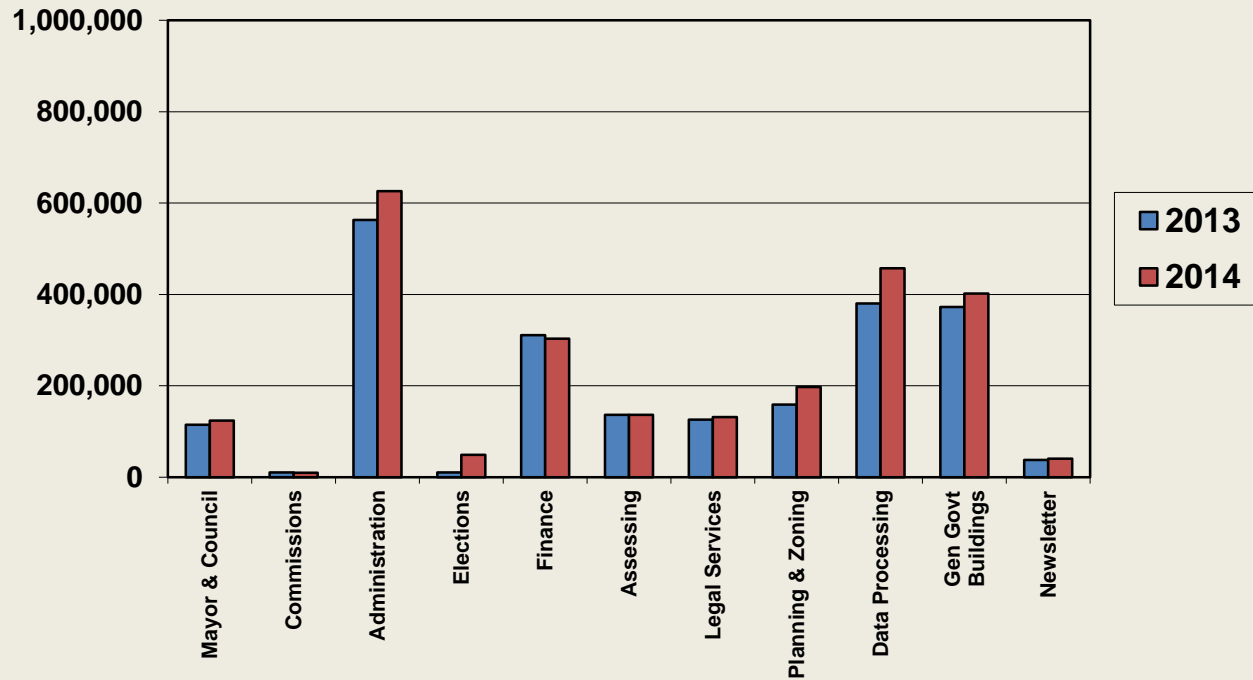
2014 Expenditures



CITY OF RAMSEY

General Fund Budget 2013 to 2014

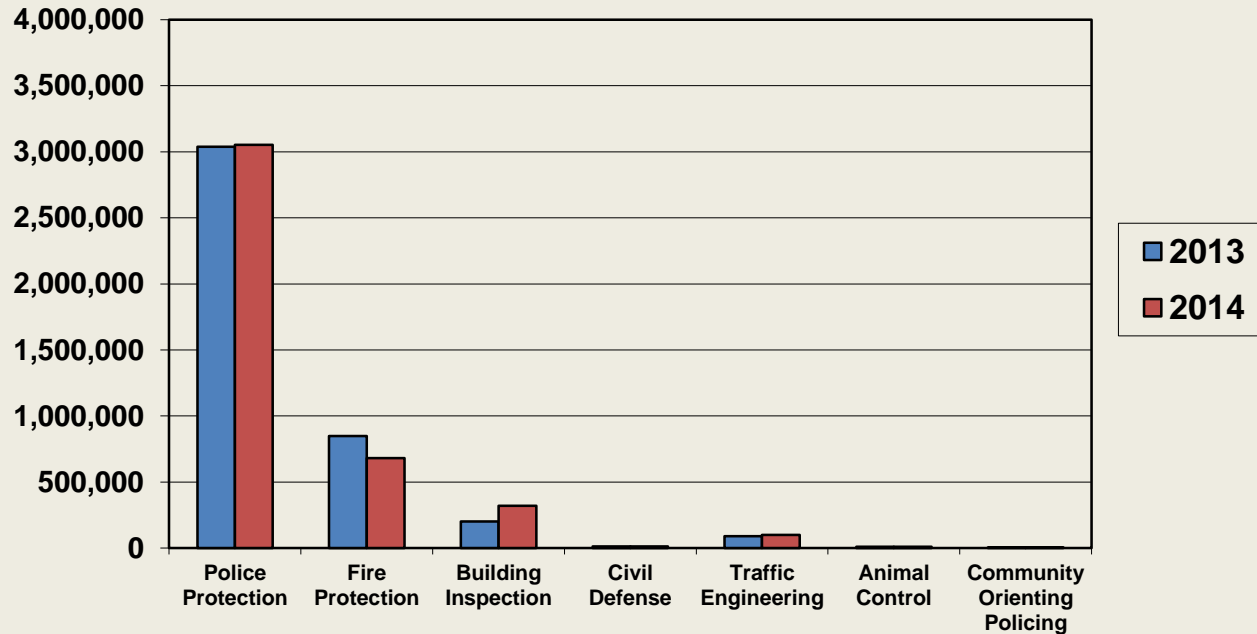
General Government



CITY OF RAMSEY

General Fund Budget 2013 to 2014

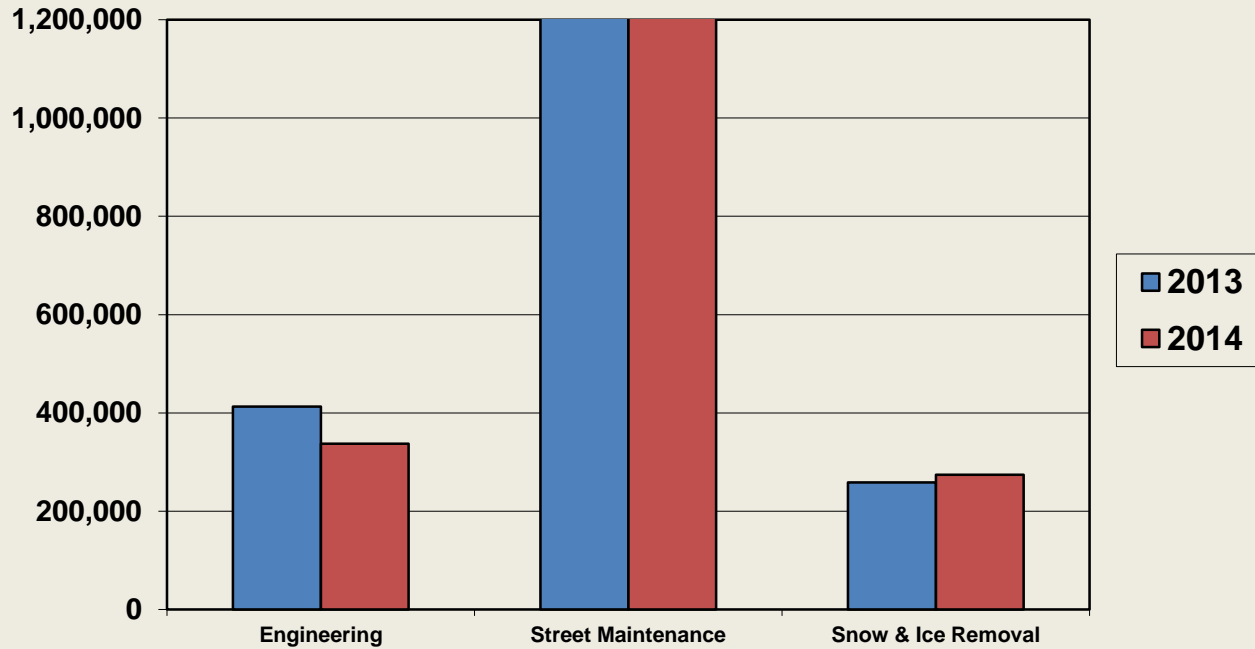
Public Safety



CITY OF RAMSEY

General Fund Budget 2013 to 2014

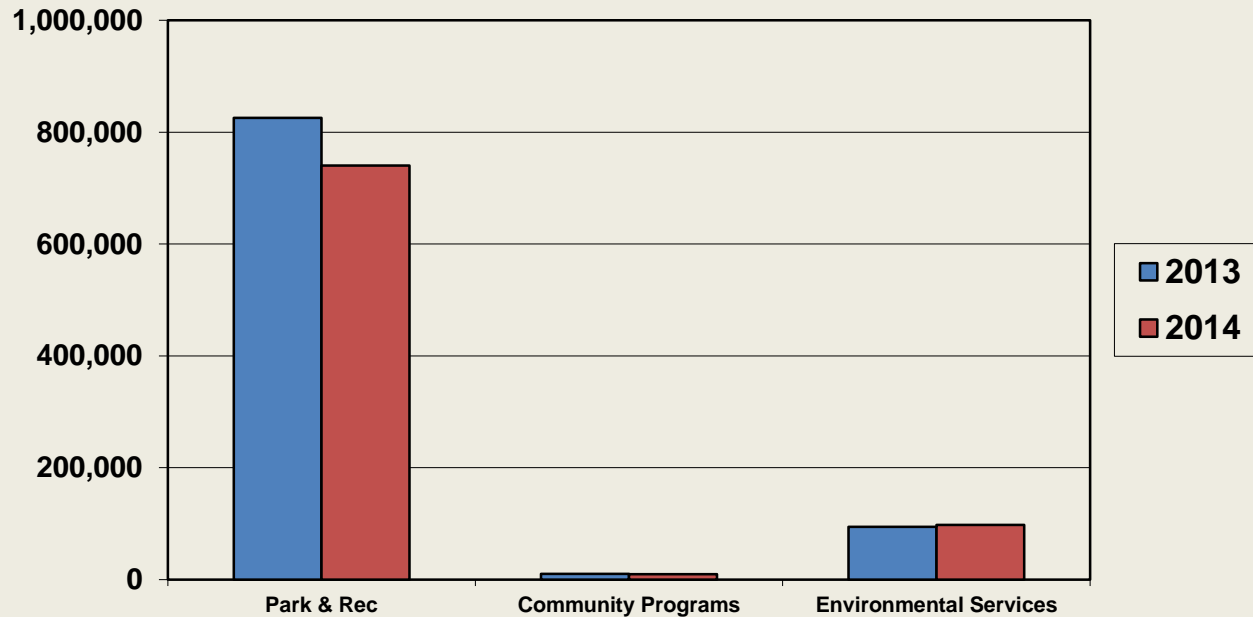
Public Works



CITY OF RAMSEY

General Fund Budget 2013 to 2014

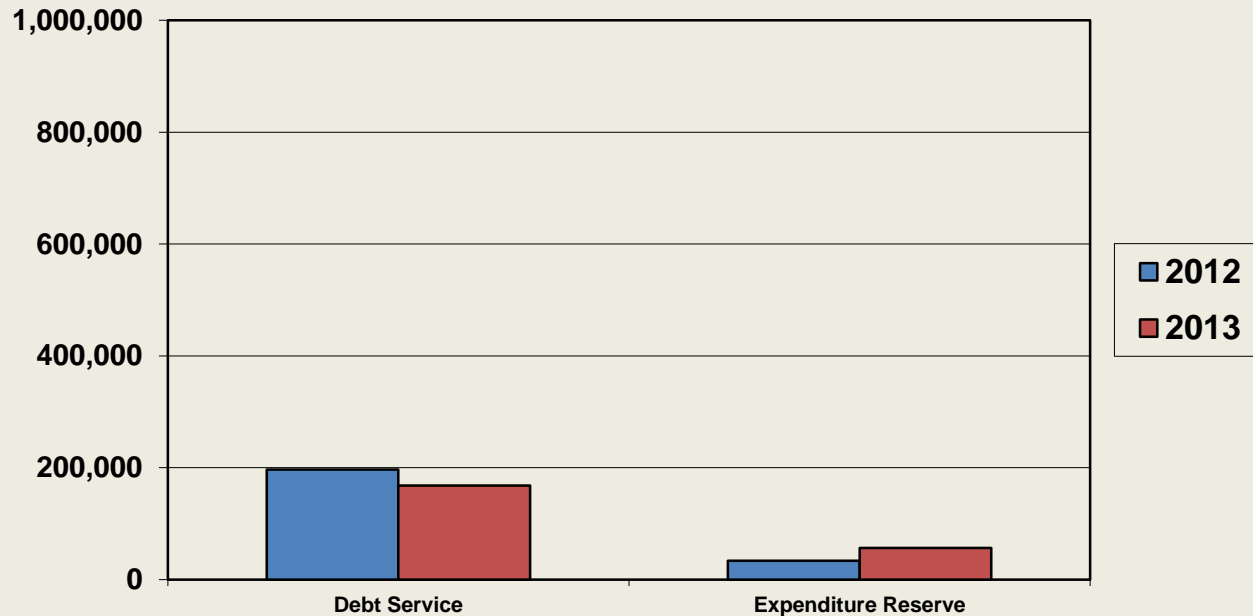
Park & Recreation



CITY OF RAMSEY

General Fund Budget 2012 to 2013

Miscellaneous



2013 EDA/HRA BUDGET AND LEVY

EDA/HRA Budgets & Levies:

EDA:

*Levy of \$121,783 (\$104,466-2013) 16.6% Decrease

*Calculates into city's net tax capacity rate of 44.284%

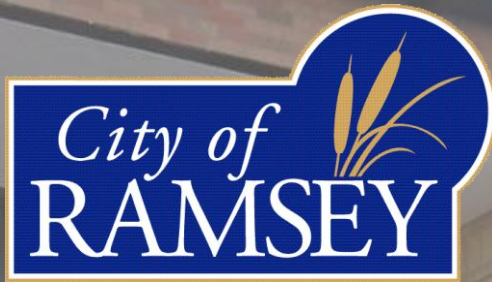
HRA:

*Levy of \$207,802 (\$187,268-2013) 10.9% Increase

*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>
- 2014 Proposed City of Ramsey Budget document:
 - <http://www.ci.ramsey.mn.us/departments/finance/annbudget.aspx>



Questions?

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