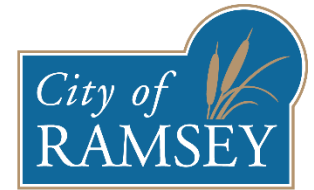


September 24, 2024

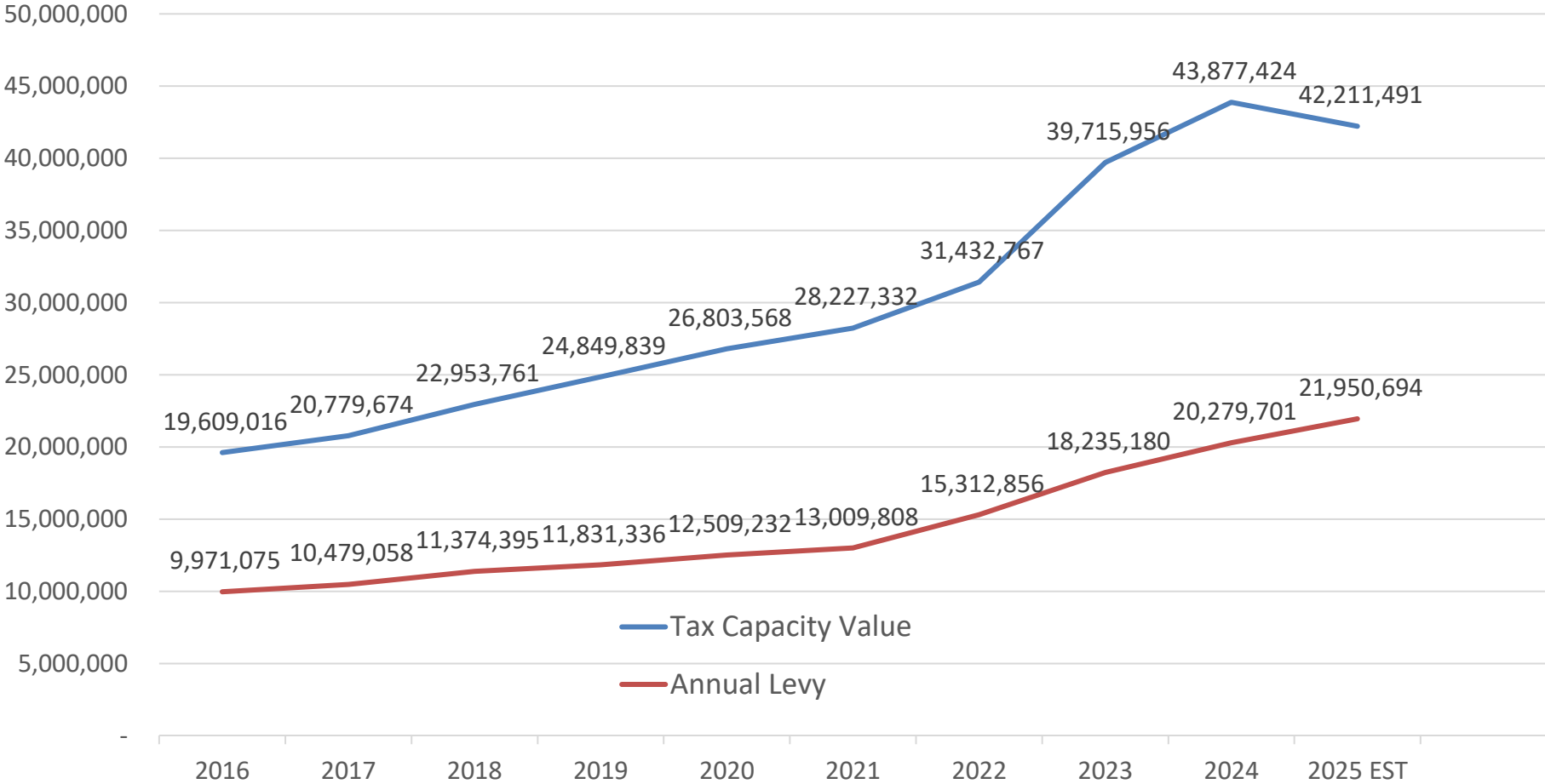
**CITY OF RAMSEY
LEVY & GENERAL FUND BUDGET
For Fiscal Year 2025**



Purpose of tonight's meeting:

1. To consider approval of a preliminary budget and levy for 2025.
2. Continue discussion of preliminary budget until final consideration in November. Levy may be reduced, but not increased from preliminary level.
3. Final Budget/Levy to be considered for adoption at the regular City Council meeting of November 26, 2024.

TAX CAPACITY and ANNUAL LEVY



2025 GENERAL FUND BUDGET AND LEVY

2025 Total levy of \$21,950,694

Increase of \$1,670,993 or 8.24% from 2024

2025 General Fund Budget: \$20,461,240

Decrease of \$338,528 or -1.63% from 2024 Adopted

2025 Estimated Tax Capacity Rate 46.497%

2024 Tax Capacity rate of 41.431%

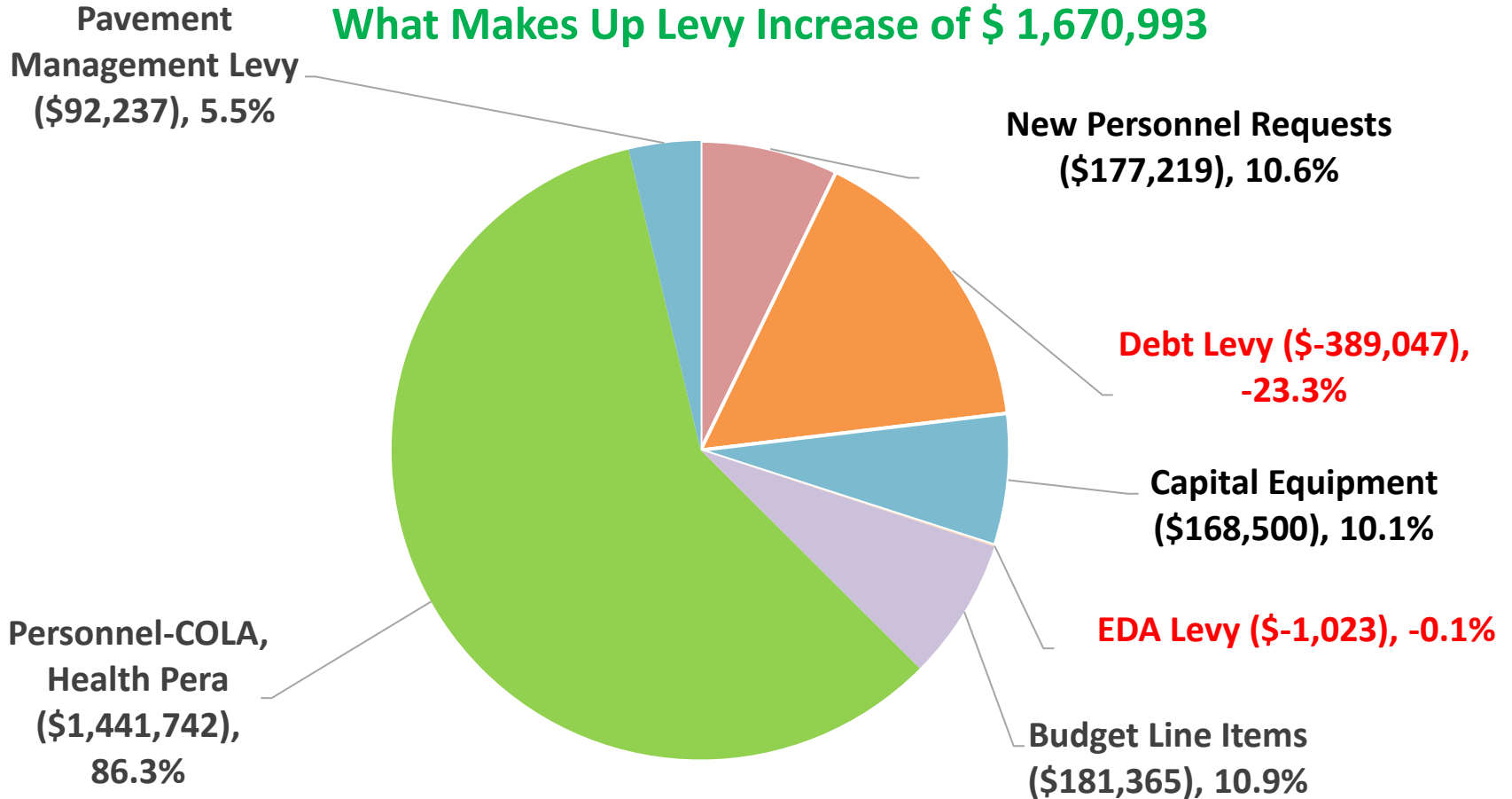
City of Ramsey

2025 Preliminary Levy Summary

<u>Proposed Tax Levies:</u>	<u>2024</u>	<u>2025</u>
General Fund Levy	\$ 14,962,220	\$ 16,931,046
EDA Levy	87,390	86,367
Pavement Management Levy	1,844,733	1,936,970
Debt Service Levies:		
2020 PW Campus	127,276	127,276
2022 Street Reconstruction Debt	1,090,950	1,089,638
2023 Capital Equipment Certif	188,736	188,738
Lease Revenue Bond (Municipal Center)	1,122,950	840,650
2014 Capital Equipment Certificates	102,094	0
2015 Street Reconstruction Debt	117,293	114,222
2016 Street Reconstruction Debt	148,740	146,371
2017 Street Reconstruction Debt	93,335	91,875
2018 Street Reconstruction Debt	110,996	113,792
Fire Station #2	<u>282,988</u>	<u>283,749</u>
Total Proposed Levy	\$ 20,279,701	\$21,950,694

2025 LEVY INCREASE

What Makes Up Levy Increase of \$ 1,670,993



2025 GENERAL FUND BUDGET AND LEVY LEVY INCREASE FACTORS

1. **PERSONNEL FUNDING:** Current Personnel

- \$1,441,742 Levy Increase

Market Rate Adjustments (109 Employees 1.56%-17.75%); Cost of Living Adjustments (COLA) – 3%, Steps, PERA, FICA, Worker’s Comp, Health Insurance , Holiday Buyback Sergeants (40 to 104 hours)

2. **PERSONNEL FUNDING:** New Personnel Requests

\$177,219 – New Personnel Requests/Reclasses/Additional Hours/Hour
Wage: DETAILS

A. New Personnel Requests:

- a) Full-Time Fire Inspector (Start July 1, 2025)
- b) Part-Time Police Records Technician (Start February 1, 2025)

2025 GENERAL FUND BUDGET AND LEVY

LEVY INCREASE FACTORS

2. **PERSONNEL FUNDING:** New Personnel Requests(Continued):

**\$177,219 – New Personnel Requests/Reclasses/Additional Hours//Hour
Wage: DETAILS**

B. Reclasses Requests:

- a.) **Reclass Community Service Officer (CSO) to CSO Lead**
- b.) **Reclass Police Record Tech/Data to Crime Analyst (Police)**
- c.) **Reclass Mechanic to Lead Mechanic**

C. Additional Hours Requests:

- a.) **Planning Admin Assistant (25 hours to 40 hours week)**
- b.) **Building Admin Assistant (28 hrs to 40 hours week-Effective 6/1/25)**

D. Hour Wage Increase:

- a.) **On-Call Firefighters**

2025 GENERAL FUND BUDGET AND LEVY

LEVY INCREASE FACTORS

3 Budget Line Items:

- **\$181,365 Increase**
 - **Professional Services Contracts, Street Maintenance, Software Licenses**

4. Capital Equipment:

\$168,500 Increase

- **Wood Chipper, UTV, Mowers**
- **2024 Capital was funded via issuance of debt & 2023 Legislative funds**

2025 GENERAL FUND BUDGET AND LEVY

LEVY INCREASE FACTORS

5. Pavement Management Levy:

\$92,237 Increase

- Annual Levy amount is proposed to be 5% increase over prior year's levy amount
- Used for Street Reconstructions/Overlays as outlined in the City's 10-Year Capital Improvement Plan
- Dedicated Pavement Management Fund

6. Debt Levy:

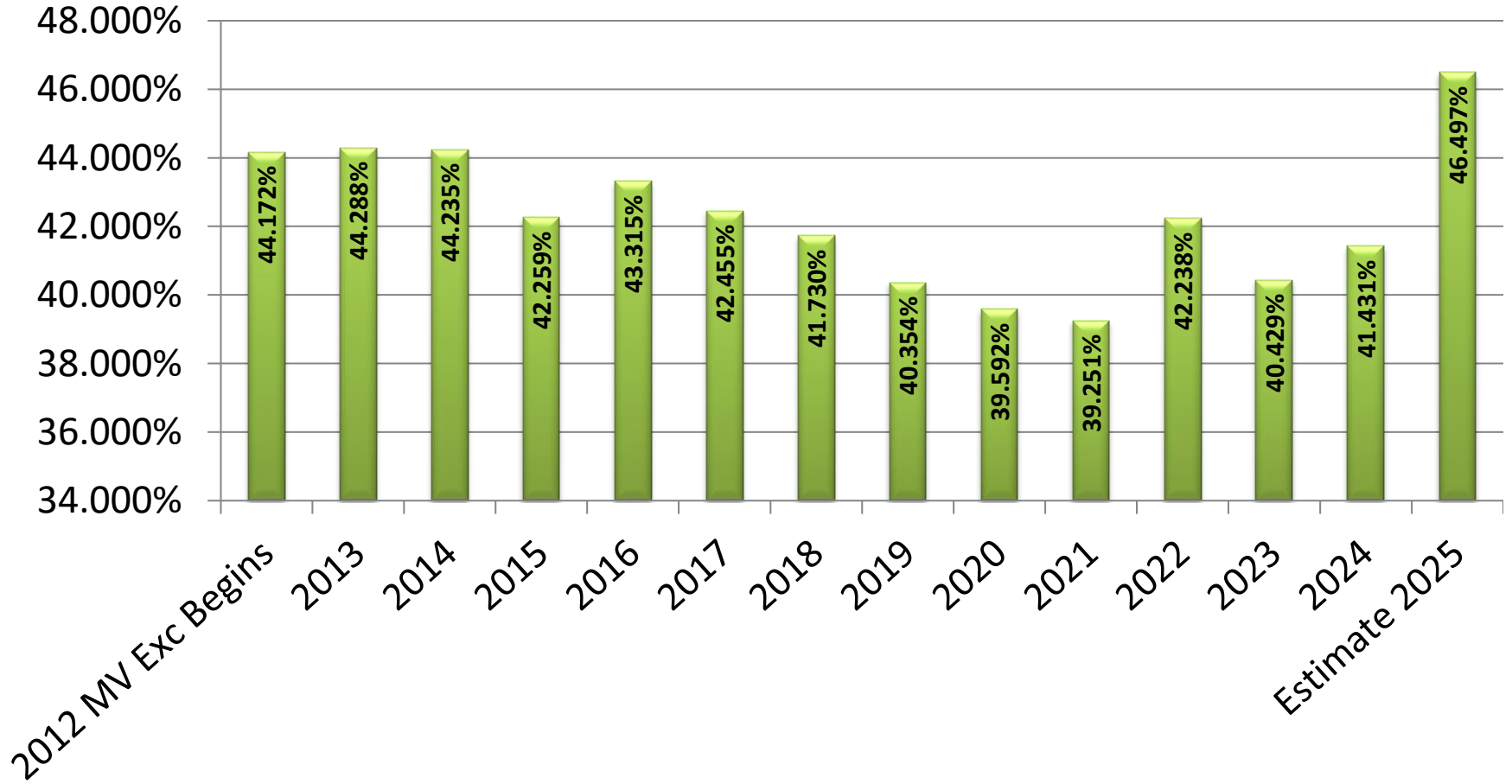
(\$389,047) Decrease

- 2014 Capital Equipment Bond paid off in 2024
- \$300,000 funds remaining from retired bond in 2025

7. EDA Levy:

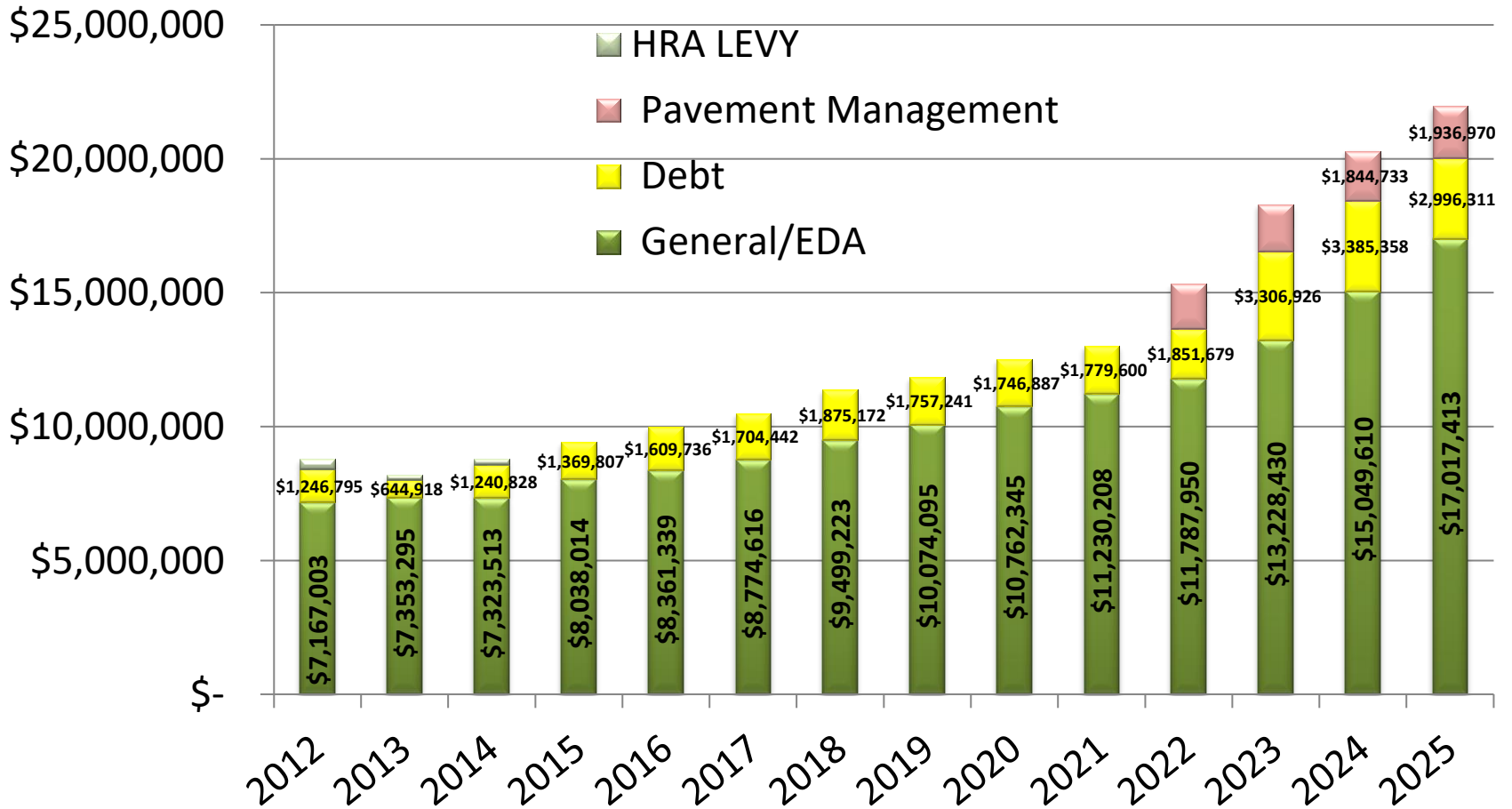
— **(\$1,023) Decrease**

Tax Capacity Rate Comparison



TOTAL LEVY

GENERAL, EDA, DEBT SERVICE, PAVEMENT MANAGEMENT & HRA



Tax Capacity Rate

Anoka County Cities

<u>City</u>	<u>2023 Final Tax Rate</u>	<u>2024 Final Tax Rate</u>
Ham Lake	19.503%	19.037%
Nowthen	20.728%	20.809%
Oak Grove	18.411%	22.274%
East Bethel	31.761%	31.409%
Andover	30.874%	32.181%
Blaine	31.800%	33.319%
Lino Lakes	34.974%	36.098%
Anoka	30.796%	36.586%
Coon Rapids	35.158%	36.770%
Spring Lake Park	37.285%	37.811%
Lexington	42.284%	38.832%
Columbus	45.659%	38.891%
Centerville	41.287%	40.116%
Bethel	34.829%	41.102%
Ramsey	40.429%	41.430%
Fridley	43.017%	42.541%
Circle Pines	44.035%	42.805%
St. Francis	44.719%	50.065%
Columbia Heights	59.286%	66.639%
Hilltop	98.861%	99.255%

Proposed Property Taxes - Tax Capacity Based Only

(Holds County & School #11 Levies constant)

Home Values obtained from Anoka County Prop Tax records

2025 Proposed Levy of \$21,950,694 (8.04% Increase)

		2024 Taxes				2025 Taxes		2025	City Portion	%
2024	2024	41.430%	City	2025	2025	46.497%	City	Increase	City	Increase
House	House Tax Value	(Tax Capacity	Portion of	House	House Tax Value	(Tax Capacity	Portion of	Over	Portion	
Market Value	After Mkt Value Excl	Based Only)	Taxes (A	Market Value	After Mkt Value	Based Only)	Taxes (B)	2024	Only	
	Excl)	Excl	Excl					
\$ 189,000	\$ 168,770	\$ 1,420	\$ 699	\$ 191,300	\$ 161,967	\$ 1,445	\$ 753	\$ 54		7.71%
\$ 264,100	\$ 250,629	\$ 2,108	\$ 1,038	\$ 262,900	\$ 240,011	\$ 2,141	\$ 1,116	\$ 77		7.39%
\$ 336,800	\$ 329,872	\$ 2,776	\$ 1,367	\$ 339,200	\$ 323,178	\$ 2,883	\$ 1,503	\$ 136		9.95%
\$ 342,000	\$ 335,540	\$ 2,823	\$ 1,390	\$ 346,700	\$ 331,353	\$ 2,956	\$ 1,541	\$ 151		10.86%
\$ 421,500	\$ 421,500	\$ 3,546	\$ 1,746	\$ 411,200	\$ 401,658	\$ 3,583	\$ 1,868	\$ 121		6.90%
\$ 488,900	\$ 488,900	\$ 4,113	\$ 2,026	\$ 491,000	\$ 488,640	\$ 4,358	\$ 2,272	\$ 246		12.16%
\$ 578,500	578,500	\$ 5,032	\$ 2,478	\$ 568,100	568,100	\$ 5,219	\$ 2,721	\$ 243)		9.79%
\$ 674,300	\$ 674,300	\$ 6,040	\$ 2,974	\$ 683,200	\$ 683,200	\$ 6,503	\$ 3,390	\$ 416		14.00%

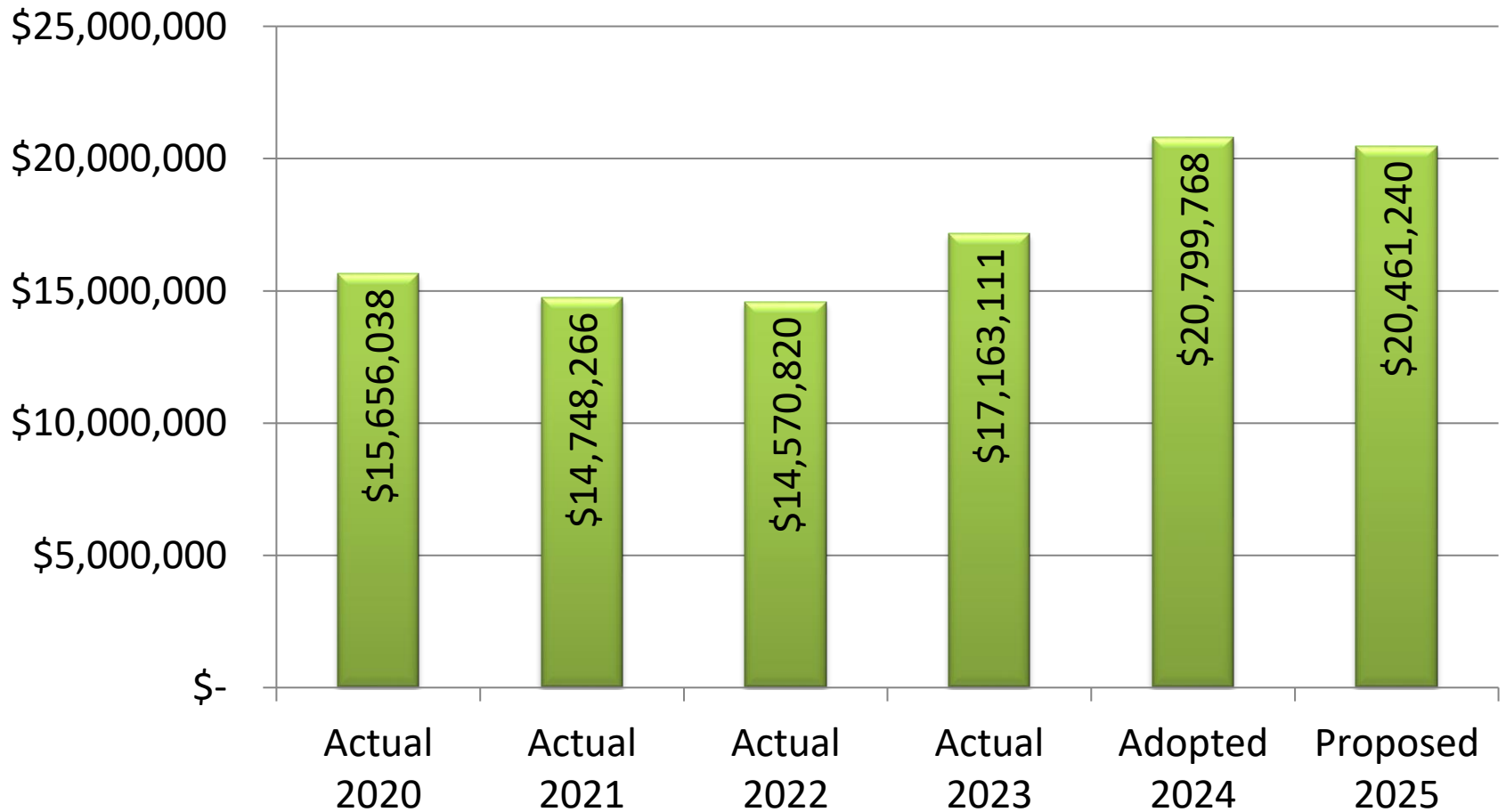
(A) City Portion of taxes for 2024 calculates to 49.244%

City of Ramsey Proposed Levy Total Budget and Property Taxes

Budgeted Expenditures

Proposed 2025 Budget	\$ 20,461,240
Adopted 2024 Budget	\$ 20,799,768
Change from 2024 to 2025	-1.63%
Decrease of:	\$ (338,528)

GENERAL FUND BUDGET EXPENDITURE COMPARISON



REVENUES

	<u>-2022 Actual-</u>	<u>-2023 Actual-</u>	<u>-2024 Adopted-</u>	<u>-2025 Proposed-</u>	<u>% Change</u>
TAXES	11,184,493	12,822,312	14,905,220	16,874,046	13.21%
LICENSES AND PERMITS	843,010	1,058,097	921,900	1,023,850	11.06%
INTERGOVERNMENTAL REVENUES	885,575	785,182	734,000	756,000	3.00%
CHARGES FOR SERVICES	814,985	1,067,192	686,800	780,700	13.67%
FINES AND FORFEITS	45,717	39,681	48,000	48,000	0.00%
MISCELLANEOUS	235,737	26,875	16,830	20,600	22.40%
INVESTMENT EARNINGS	(57,081)	312,520	50,000	50,000	0.00%
OTHER FINANCING SOURCES	659,892	1,700,265	3,437,018	908,044	-73.58%
TOTAL REVENUES	15,389,426	17,812,123	20,799,768	20,461,240	-1.63%

EXPENDITURES

	<u>-2022 Actual-</u>	<u>-2023 Actual-</u>	<u>-2024 Adopted-</u>	<u>-2025 Proposed-</u>	<u>% Change</u>
GENERAL GOVERNMENT	3,814,959	4,053,311	5,034,892	5,294,766	5.16%
PUBLIC SAFETY	6,822,296	7,875,060	9,241,315	9,508,348	2.89%
PUBLIC WORKS	2,153,946	3,451,490	4,120,033	3,302,369	-19.85%
PARKS AND RECREATION	1,445,077	1,628,641	2,277,155	2,229,384	-2.10%
MISCELLANEOUS/CONTINGENCY	334,541	154,609	126,373	126,373	0.00%
TOTAL EXPENDITURES	14,570,820	17,163,111	20,799,768	20,461,240	-1.63%

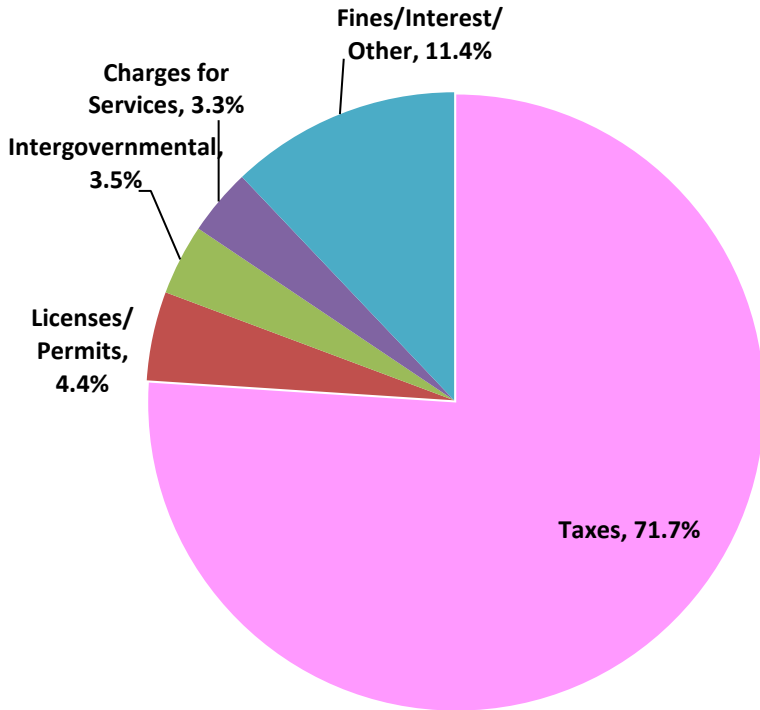
City of Ramsey 2025 Budget

EXPENDITURES	<u>-2022 Actual-</u>	<u>-2023 Actual-</u>	<u>-2024 Adopted-</u>	<u>-2025 Proposed-</u>	<u>% Change</u>
PERSONNEL SERVICES	10,172,991	11,319,181	12,902,070	14,521,031	12.55%
SUPPLIES	1,237,507	1,232,853	1,571,677	1,603,266	2.01%
OTHER SERVICES/CHARGES	2,529,824	3,555,551	3,322,185	3,628,920	9.23%
CAPITAL OUTLAY	295,957	900,917	2,897,463	601,650	-79.24%
TRANSFERS OUT	<u>334,541</u>	<u>154,609</u>	<u>106,373</u>	<u>106,373</u>	<u>0.00%</u>
TOTAL EXPENDITURES	14,570,820	17,163,111	20,799,768	20,461,240	-1.63%

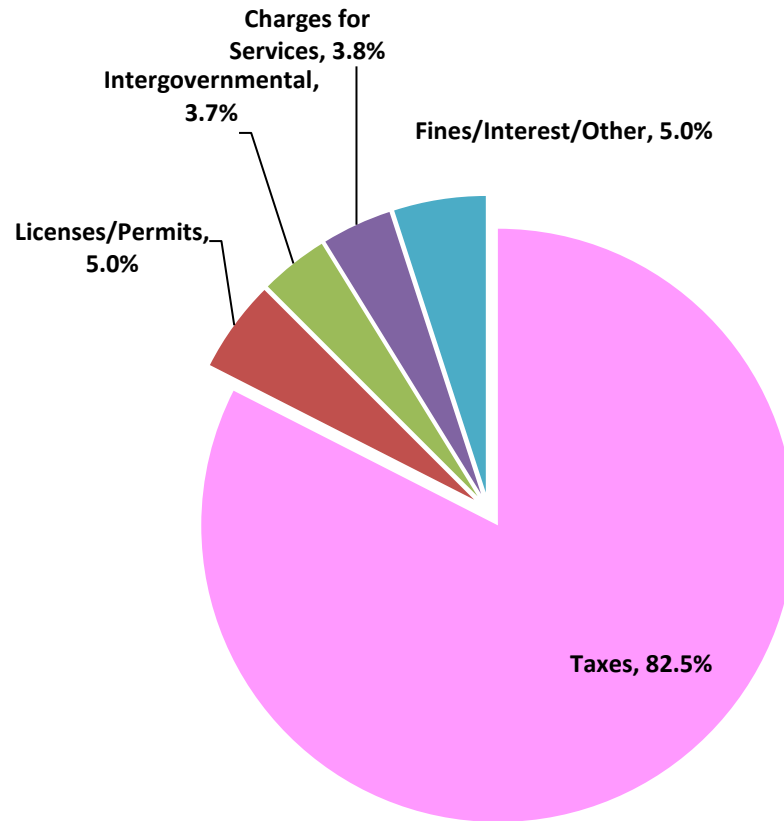
General Fund

Where It Comes From

2024 - General Fund Revenues

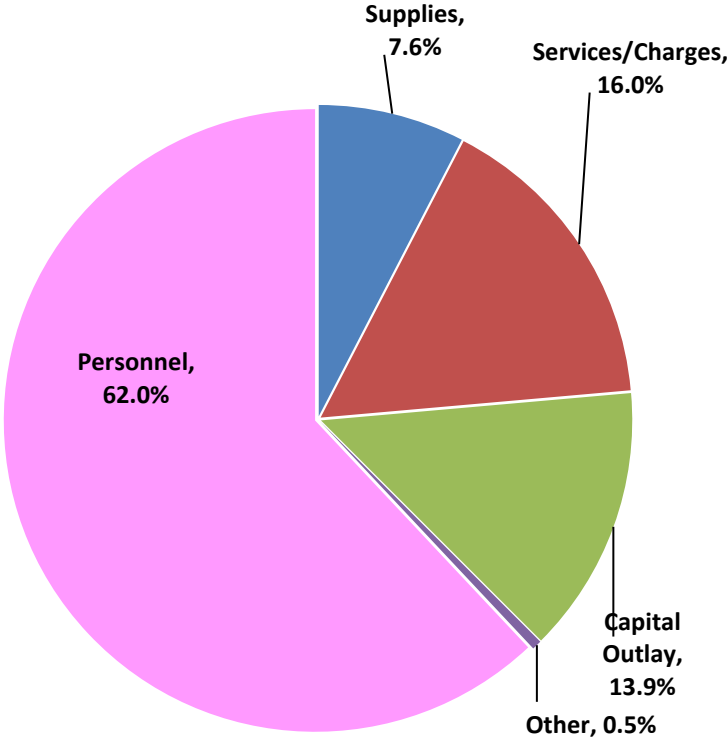


2025 - General Fund Revenues

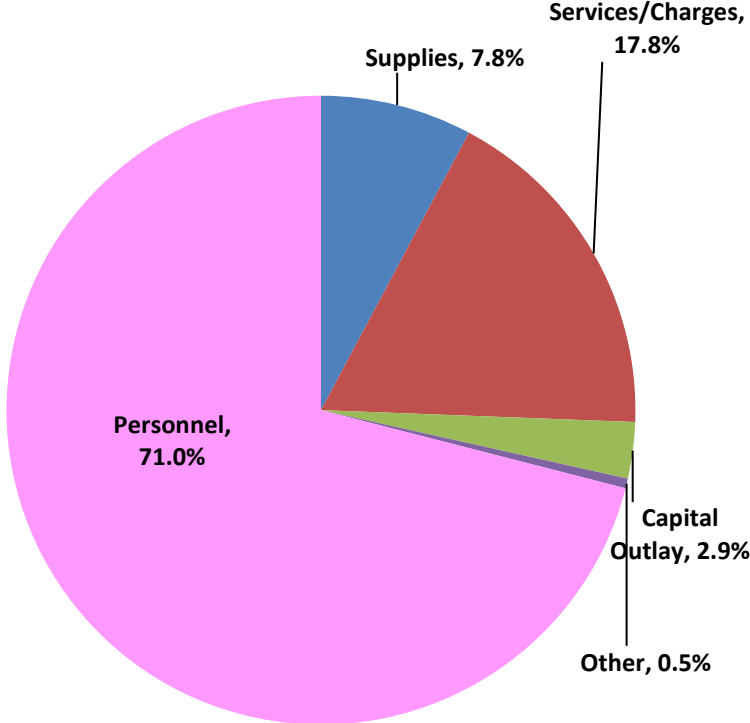


2025 Proposed General Fund Expenditures - By Type

2024 Expenditures

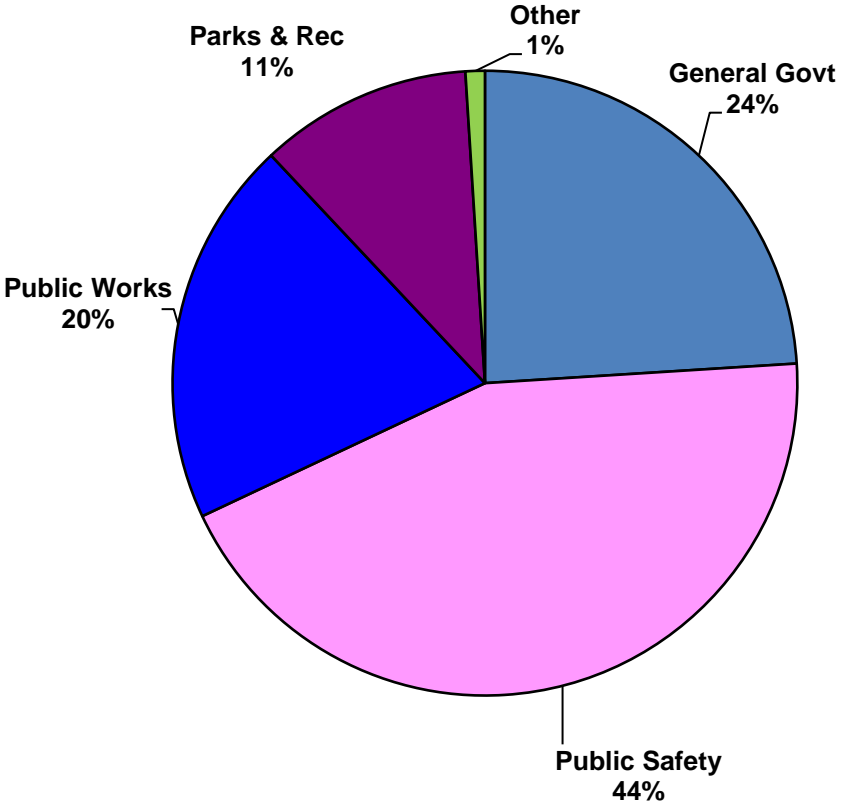


2025 Expenditures

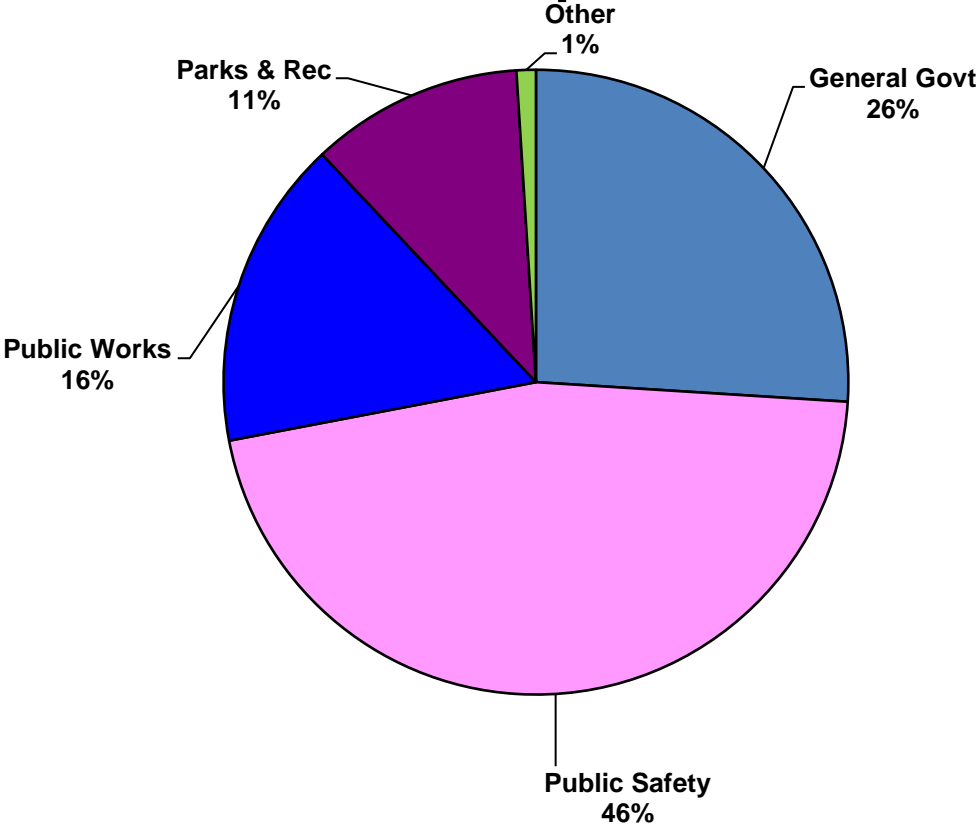


2025 Proposed General Fund Expenditures - By Function

2024 Expenditures

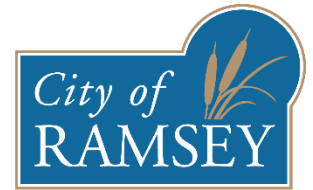


2025 Expenditures



2025 ECONOMIC DEVELOPMENT AUTHORITY BUDGET AND LEVY

- Levy of \$86,367 (\$87,390-2024) \$1,023 Decrease
- Calculates into city's est. net tax capacity rate of 46.497%
- Budget of \$91,367 (\$92,390-2024)
- Reviewed By EDA Board on August 8, 2024



Final Budget/Levy will be considered for adoption at the regular City Council meeting of November 26, 2024.

Preliminary Tax Statements will be mailed from Anoka County November 11 – November 23, 2024

The background features a light beige illustration of reeds on the left side, with several long, thin blades and two larger, rounded seed heads. At the bottom of the page, there is a dark blue wavy shape representing water, with a lighter blue gradient above it. The word "QUESTIONS?" is centered in the white space above the water.

QUESTIONS?