CITY OF MOUNDS VIEW
SPECIAL CITY COUNCIL MEETING AGENDA
TRUTH IN TAXATION
MOUNDS VIEW CITY HALL
Monday, December 3, 2018
6:00 p.m.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL: Mueller, Gunn, Hull, Meehlhause, Bergeron

4. APPROVAL OF AGENDA

5. COUNCIL BUSINESS
   A. Truth in Taxation presentation

6. Next Council Work Session: Monday, December 3, 2018 at 6:30 pm
   Next Council Meeting: Monday, December 10, 2018 at 6:30 pm

7. ADJOURNMENT
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City of Mounds View
Truth in Taxation Meeting
December 3, 2018
6:00 pm
Vision
A Thriving Desirable Community

Mission
Provide High Quality Public Services in a Fiscally Responsible Manor
The Truth in Taxation meeting covers those City and Economic Development Authority (EDA) funds that get a portion of the City-wide tax levy. Those funds are as follows:

General ($4,449,230)
Police officer referendums ($310,000)(Part of General Fund)
GO Capital Improvement Plan Bonds ($418,446)
Street Improvement Capital Projects ($150,000)
EDA ($100,000)

The General Fund is the City’s operating fund and accounts for most city-wide activities, the GO CIP Plan Bond Debt Service Fund accounts for debt service for the PW facility. The Street Improvement Capital Projects Fund accounts for construction and major maintenance of City streets, parking lots, and trails. The EDA fund is the economic development fund of the City.
Expenditures by Purpose

General Fund Expenditures by Type 2019

- Personnel: 61%
- Contractual services: 23%
- Supplies: 4%
- Transfers: 8%
- Capital outlays: 1%
- Contingency: 0%
- Debt service: 3%
General Fund Expenditures by Function
2019 Proposed Budget

- Public Safety: 50%
- Streets & Highways: 12%
- Park & Recreation: 7%
- Transfers: 8%
- General Government: 13%
- Community Development: 6%
- Debt Service: 3%
- Other: 1%
Expenditure Bar Graph

General Fund Expenditures

- General Government
- Community Development
- Public Safety
- Streets & Highways
- Park & Recreation
- Debt service
- Other
- Transfers

Legend:
- 2017 Actual
- 2018 Budget
- 2019 Proposed
2019 General Fund operating expenditures are proposed to increase by $308,406 or 4.94%, this includes personnel services, materials and supplies, contractual services, and contingency.

2019 General Fund capital expenditures, debt service and transfers are proposed to increase by $102,383 or 13.67%. Debt service and Transfers are the primary drivers of the increase.

Total 2019 General Fund expenditures are proposed to increase by $410,789 or 5.88% over 2018.
Revenue Pie Chart

General Fund Revenues 2019 Proposed Budget

- General property taxes: 67%
- Intergovernmental: 16%
- Other revenues: 6%
- Transfers from other funds: 3%
- Licenses & permits: 3%
- Other taxes: 5%
Revenue Bar Graph

General Fund Revenues

- General property taxes
- Other taxes
- Licenses & permits
- Intergovernmental
- Other revenues
- Transfers from other...

- 2017 Actual
- 2018 Budget
- 2019 Proposed
2019 General Fund significant budget items

- The City proposes a 5.88% increase in General Fund spending which includes increases in operational spending of $308,406 and an increase in non-operational spending (debt service, capital outlay, transfers) of $102,383 for an overall increase of $410,789.

- Estimated LGA in 2019 is $739,446, the City included 90% of this in the budget as a precaution from future uncertainty at the state level.

- Other non-property tax revenues are projected to increase $125,056, this excludes transfers.

- Fund Balance will be reduced by $250,000 all from Levy Reduction.
<table>
<thead>
<tr>
<th>Proposed Property Tax Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>2018</td>
</tr>
<tr>
<td>$4,025,429</td>
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<tr>
<td>210,000</td>
</tr>
<tr>
<td>85,200</td>
</tr>
<tr>
<td>39,145</td>
</tr>
<tr>
<td>99,177</td>
</tr>
<tr>
<td>415,034</td>
</tr>
<tr>
<td>100,000</td>
</tr>
<tr>
<td>150,000</td>
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<tr>
<td>Total Levy</td>
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<tr>
<td>$4,973,985</td>
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<td>9.12%</td>
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</tbody>
</table>

- Property tax base levy
- Special levy - Police Referendum
- Special levy - Police Referendum
- Special levy - PERA rate increase
- Debt service levy - Fire bonds
- Debt service levy - PW Building
- Capital Project Street Imp.
- EDA/HRA levy
<table>
<thead>
<tr>
<th>Service</th>
<th>Amount</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Police</td>
<td>381.26</td>
<td>46.06%</td>
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<tr>
<td>Public Works</td>
<td>101.44</td>
<td>12.26%</td>
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<tr>
<td>Fire</td>
<td>97.59</td>
<td>11.79%</td>
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<tr>
<td>Parks and Recreation</td>
<td>68.42</td>
<td>8.27%</td>
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<tr>
<td>PW Building Debt Service levy</td>
<td>59.66</td>
<td>7.21%</td>
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<tr>
<td>Administration</td>
<td>48.13</td>
<td>5.81%</td>
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<tr>
<td>Community Development</td>
<td>44.13</td>
<td>5.33%</td>
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<tr>
<td>Community Center</td>
<td>27.09</td>
<td>3.27%</td>
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</table>

**Total City Tax on Median Valued Home:** $827.72 (100.00%)
## Sample Home Tax Impact

<table>
<thead>
<tr>
<th>2018 Home Taxable Value</th>
<th>2018 City Tax</th>
<th>2019 Home Taxable Value</th>
<th>2019 City Tax</th>
<th>Difference</th>
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<tbody>
<tr>
<td>$ 37,871</td>
<td>$ 160.37</td>
<td>$ 42,039</td>
<td>$ 179.34</td>
<td>$ 18.97</td>
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<tr>
<td>100,241</td>
<td>413.21</td>
<td>115,478</td>
<td>478.16</td>
<td>64.95</td>
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<tr>
<td>169,011</td>
<td>690.19</td>
<td>191,816</td>
<td>788.01</td>
<td>97.82</td>
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<tr>
<td>237,781</td>
<td>967.18</td>
<td>268,156</td>
<td>1,097.86</td>
<td>130.68</td>
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<td>306,452</td>
<td>1,243.80</td>
<td>344,495</td>
<td>1,407.72</td>
<td>163.92</td>
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<tr>
<td>375,222</td>
<td>1,520.79</td>
<td>420,234</td>
<td>1,715.29</td>
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<td>441,492</td>
<td>1,788.34</td>
<td>490,272</td>
<td>2,001.17</td>
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<tr>
<td>504,562</td>
<td>2,043.82</td>
<td>560,311</td>
<td>2,287.05</td>
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<td>567,633</td>
<td>2,299.30</td>
<td>630,351</td>
<td>2,572.93</td>
<td>273.63</td>
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</tbody>
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Tax Bill Breakdown

- Other taxing districts: 3 cents
- School District: 32 cents
- Ramsey County: 38 cents
- City of Mounds View: 27 cents
Tax Levy Per Capita

- Arden Hills: $368.87
- Mounds View: $407.27
- New Brighton: $415.87
- Blaine: $451.40
- Shoreview: $467.62
- Fridley: $557.00
- Spring Lake Park: $562.43
- Roseville: $590.78
Spending per Capita

In the most recent data available from the Office of State Auditor, for cities over 2500 in population the city spending per capita ranked.

160 out of 229

The city net tax levy per capita ranked

203 out of 229

The state-wide average per capita levy is $432 for cities between 10,000 and 20,000. The city compares favorably at $346 per capita.
Prior Year's Tax Levy

Tax Levy

General Fund in 2019 4.4%, Debt Service 1.40%, Police Officer .3%, Street levy 3.02%
General Fund in 2018 4.3%, Debt Service 9.08%, Police Officer 1.86%, Street levy -6.57%
General Fund in 2017 1.71%, EDA 2.28%
General Fund in 2016 1%
General Fund in 2015 2%
General Fund in 2014 2%
No levy increase 2013
No levy increase 2012
General Fund in 2011 2%
Street levy in 2010 7.9%
No levy increase 2009
No levy increase 2008
No levy increase 2007
No levy increase 2006
The City strives to be a good steward of public resources by considering the following:

- Thoughtful Expenditures, linked to mission and priorities, aimed at sufficiency, and attentive to total cost and value.
- Maintenance and conservation.
- Commitment to ongoing improvement.
Questions?
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