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 2, 2019 at 6:30 pm
   Next Council Meeting: Monday, December 9, 2019 at 6:30 pm

7. ADJOURNMENT
City of Mounds View
Truth in Taxation Meeting

December 2, 2019
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 ($4,682,583)
- Police officer referendums ($330,000) (Part of General Fund)
- GO Capital Improvement Plan Bonds ($416,294)
- 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 2020

- Personnel: 61%
- Supplies: 4%
- Contractual services: 24%
- Contingency: 0%
- Debt service: 2%
- Capital outlays: 1%
- Transfers: 8%
- Capital outlays: 1%

Personnel: 61%
General Fund Expenditures by Function
2020 Proposed Budget

- Public Safety: 50%
- General Government: 13%
- Streets & Highways: 11%
- Park & Recreation: 8%
- Debt service: 3%
- Transfers: 8%
- Other: 1%
- Community Development: 6%
- Other: 1%

Expenditure Pie Chart
2020 General Fund operating expenditures are proposed to increase by $323,233 or 4.94%, this includes personnel services, materials and supplies, contractual services, and contingency.

2020 General Fund capital expenditures, debt service and transfers are proposed to increase by $37,591 or 4.42%. Capital Outlay and Transfers are the primary drivers of the increase.

Total 2020 General Fund expenditures are proposed to increase by $360,824 or 4.88% over 2019.
General Fund Revenues
2020 Proposed Budget

- General property taxes: 67%
- Transfers from other funds: 3%
- Other revenues: 6%
- Intergovernmental: 16%
- Licenses & permits: 3%
- Other taxes: 5%
2020 General Fund significant budget items

- The City proposes a 4.88% increase in General Fund spending which includes increases in operational spending of $323,233 and an increase in non-operational spending (debt service, capital outlay, transfers) of $37,591 for an overall increase of $360,824.

- Estimated LGA in 2020 is $815,674, 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 $108,310, this excludes transfers.

- Fund Balance will be reduced by $246,000 all from Levy Reduction.
# Proposed Property Tax Levy

<table>
<thead>
<tr>
<th>Description</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property tax base levy</td>
<td>$ 4,244,285</td>
<td>$ 4,472,248</td>
</tr>
<tr>
<td>Special levy - Police Referendum</td>
<td>210,000</td>
<td>220,000</td>
</tr>
<tr>
<td>Special levy - Police Referendum</td>
<td>100,000</td>
<td>110,000</td>
</tr>
<tr>
<td>Special levy - PERA rate increase</td>
<td>39,145</td>
<td>39,145</td>
</tr>
<tr>
<td>Debt service levy - Fire bonds</td>
<td>165,800</td>
<td>171,190</td>
</tr>
<tr>
<td>Debt service levy - PW Building</td>
<td>418,446</td>
<td>416,294</td>
</tr>
<tr>
<td>Capital Project Street Imp.</td>
<td>150,000</td>
<td>150,000</td>
</tr>
<tr>
<td>EDA/HRA levy</td>
<td>100,000</td>
<td>100,000</td>
</tr>
<tr>
<td><strong>Total Levy</strong></td>
<td><strong>$ 5,427,676</strong></td>
<td><strong>$ 5,678,877</strong></td>
</tr>
</tbody>
</table>

| Percentage Increase | 4.63% | $ 251,201 |


### What Your Tax Dollars Buy

<table>
<thead>
<tr>
<th>Service</th>
<th>Cost</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Median Market Valued Home in Mounds View</td>
<td>$241,000</td>
<td></td>
</tr>
<tr>
<td>City Tax on Median Valued Home</td>
<td>$896.02</td>
<td></td>
</tr>
<tr>
<td>Police</td>
<td>$421.16</td>
<td>47.00%</td>
</tr>
<tr>
<td>Public Works</td>
<td>$102.66</td>
<td>11.46%</td>
</tr>
<tr>
<td>Fire</td>
<td>$101.68</td>
<td>11.35%</td>
</tr>
<tr>
<td>Parks and Recreation</td>
<td>$88.41</td>
<td>9.87%</td>
</tr>
<tr>
<td>PW Building Debt Service levy</td>
<td>$59.42</td>
<td>6.63%</td>
</tr>
<tr>
<td>Administration</td>
<td>$53.05</td>
<td>5.92%</td>
</tr>
<tr>
<td>Community Development</td>
<td>$41.08</td>
<td>4.58%</td>
</tr>
<tr>
<td>Community Center</td>
<td>$28.55</td>
<td>3.19%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$896.02</td>
<td>100.00%</td>
</tr>
</tbody>
</table>
## Sample Home Tax Impact

<table>
<thead>
<tr>
<th>2019 Home Taxable Value</th>
<th>2019 City Tax</th>
<th>2020 Home Taxable Value</th>
<th>2020 City Tax</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>$42,039</td>
<td>$179.34</td>
<td>$46,743</td>
<td>$193.30</td>
<td>$13.96</td>
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<tr>
<td>115,478</td>
<td>478.16</td>
<td>130,686</td>
<td>523.48</td>
<td>45.32</td>
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<tr>
<td>191,816</td>
<td>788.01</td>
<td>214,728</td>
<td>854.02</td>
<td>66.01</td>
</tr>
<tr>
<td>268,156</td>
<td>1,097.86</td>
<td>298,671</td>
<td>1,184.20</td>
<td>86.33</td>
</tr>
<tr>
<td>344,495</td>
<td>1,407.72</td>
<td>382,614</td>
<td>1,514.38</td>
<td>106.66</td>
</tr>
<tr>
<td>420,234</td>
<td>1,715.29</td>
<td>462,258</td>
<td>1,828.73</td>
<td>113.44</td>
</tr>
<tr>
<td>490,272</td>
<td>2,001.17</td>
<td>539,299</td>
<td>2,133.52</td>
<td>132.35</td>
</tr>
<tr>
<td>560,311</td>
<td>2,287.05</td>
<td>616,343</td>
<td>2,438.31</td>
<td>151.26</td>
</tr>
<tr>
<td>630,351</td>
<td>2,572.93</td>
<td>693,386</td>
<td>2,743.10</td>
<td>170.16</td>
</tr>
</tbody>
</table>
City of Mounds View 26.15 cents
Ramsey County 37.29 cents
School District 33.69 cents
Other taxing districts 2.87 cents
### Tax Levy Per Capita

- **Arden Hills**: $418.18
- **Mounds View**: $426.09
- **New Brighton**: $449.17
- **Blaine**: $468.37
- **Shoreview**: $484.13
- **Fridley**: $558.56
- **Spring Lake Park**: $570.74
- **Roseville**: $637.00
In the most recent data available from the Office of State Auditor, for cities over 2500 in population, the City's spending per capita ranked:

105 out of 229

The City's net tax levy per capita ranked:

210 out of 228

The state-wide average per capita levy is $451 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 4.40%, Debt Service 1.40%, Police Officer 0.30%, Street levy 3.02%
General Fund in 2018 4.30%, 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%
Summary

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
City of Mounds View

Questions?