



2019
Budget Summary

Budget Hearing
7:00 p.m. December 3, 2018
City Hall Council Chambers

4600 Victoria Street N
Shoreview, MN 55126
(651) 490-4600
www.shoreviewmn.gov

November 2018

Dear Citizens:

In preparing our 2019 Operating Budget and Capital Improvement Program the City Council is committed to ensuring that Shoreview continues to be one of the premier suburban communities in the Twin Cities Metropolitan area. To accomplish this objective, the Council has identified the following goals:

- Financial Stability. Continuously work to maintain and further improve the long term financial stability of the City
- Organizational Priorities. Update organizational capacities and capabilities to position the City for continued success
- Parks and Public Facilities. Update and expand public facilities and parks to enhance the City's quality of life and provide a "community for all ages"
- Transportation. Improve public transit options and trails to better connect neighborhoods, jobs and public places
- Economic Development and Business Retention. Improve the environment for business expansion and redevelopment
- Housing. Provide a full range of housing choices responsive to the needs of Shoreview - both today's residents and tomorrow's.

It is through these efforts we can ensure Shoreview remains a vibrant community today and also position ourselves for continued success in the future.

We hope you find the information included in this 2019 Budget Summary helpful in explaining how the City puts your tax dollars to work in our community. If you have questions about the City's budget, please contact us at 651-490-4600.

Sandy Martin
Mayor

Table of Contents

Budget Objectives	3
Executive Summary	4
Budget Process	4
Proposed Tax Levy	5-6
City Budget (by fund type)	7-17
City Property Tax by Program	18-19
What does this mean to my taxes?	20-21
Distribution of Property Tax Bill	22
Property Tax Comparison	23
City Directory	24

Budget Objectives

The Operating Budget and Capital Improvement Program are developed considering the current economic climate, resident feedback during the year, periodic community surveys, and City Council goals. Primary budget objectives for 2019 include:

- Balanced General Fund budget
- Maintain existing services and programs through efficient use of tax dollars
- Recover utility operation costs through user fees
- Fund infrastructure replacement
- Continue five-year financial planning for operating funds
- Meet debt obligations
- Maintain AAA bond rating
- Amend the second year of the City’s two-year budget
- Protect and enhance parks and recreational facilities
- Position the City to effectively address future challenges and opportunities (revitalize neighborhoods, encourage reinvestment, assist redevelopment opportunities, and continue to utilize technology to improve services and communications)

Executive Summary

The following listing provides a summary of key information discussed in this document:

- Proposed 2019 tax levy increases 4.52%, which is 1.3% less than what was anticipated in the biennial budget.
- Total market value increases 6.19% and taxable value increases 6.21%.
- City tax rate decreases 1.26% due to the combined impact of the levy and taxable value changes.
- City receives approximately 24% of total property taxes in 2019; other taxing jurisdictions collect the remaining 76%.
- City share of the tax bill ranks 4th lowest among comparison cities in 2018 (25% below the average).
- About 30 cents of each property tax dollar goes to support public safety, followed by replacement costs at 20 cents, parks and recreation at 17 cents, debt service at 11 cents, general government and public works at 7 cents each, community development at 4 cents, community center at 2 cents and 1 cent each for recreation programs and miscellaneous.
- About 85% of home values increased for 2019 taxes, and 15% of home values decreased or remained unchanged.
- The change in individual property tax bills varies depending on the change in property value.

Budget Process

The budget process starts in May with the distribution of budget materials to departments, followed by a series of staff budget discussions. Council budget workshops are held from early August through November, followed by a budget hearing at the first regular Council meeting in December and budget adoption at the second regular Council meeting in December. The budget is published, posted to the City's website, and distributed to the County Library in January.

Proposed Tax Levy

The table below provides a two-year comparison of Shoreview’s tax levy, taxable values, tax rate and the metro-wide fiscal disparities contribution. Key changes for 2019 include:

- Total tax levy increases 4.52%.
- Taxable value increases 6.21% (to \$33.3 million for 2019) due to increases in property values.
- City Tax rate decreases 1.26% due to the combined impact of the levy increase and increasing property values.
- Fiscal disparities contribution from the metro-area pool increases 1.13%.

	2018		2019		Change		Impact on Total Levy
	Adopted Levy	Proposed Levy	Amount	Percent	Amount	Percent	
General Fund	\$ 7,896,736	\$ 8,185,180	\$ 288,444	3.65%			2.48%
EDA Fund	120,000	150,000	30,000	25.00%			0.26%
Debt (all funds combined)	926,235	1,311,000	384,765	41.54%			3.31%
Replacement Funds	2,649,000	2,471,000	(178,000)	-6.72%			-1.53%
Capital Acquisition Fund (IT)	40,000	40,000	-	0.00%			0.00%
Total City Tax Levy	\$ 11,631,971	\$ 12,157,180	\$ 525,209	4.52%			4.52%
HRA tax levy	\$ 110,000	\$ 210,000	\$ 100,000	90.91%			
Taxable Value (millions)	\$ 31.341	\$ 33.287	\$ 1.946	6.21%			
Tax Rate-City	33.617%	33.193%	-0.424%	-1.26%			
Fiscal Disparities Contribution	\$ 1,096,008	\$ 1,108,392	\$ 12,384	1.13%			

The majority of the General Fund levy increase for 2019 is related to wage and benefit adjustments and public safety costs. Police and fire costs increased \$112,105 (after a reduction of \$50,000 for increases in state fire aid), which is 56% of the change in the General Fund levy. Debt service costs account for \$384,765 of the levy increase, followed by \$30,000 for the EDA fund. Replacement fund levies decreased \$178,000. Increases in the debt levy include the new Community Center expansion debt (\$134,765) and the 2018 Street Reconstruction Bonds (\$250,000). In 2017 the City discontinued sealcoating streets, and a majority of the funds dedicated to street sealcoating were redirected to the repayment of the 2018 Street Reconstruction Bonds. Additional information regarding the levy change is provided on the next page.

Items impacting Shoreview’s 2019 levy include:

Debt service	\$ 384,765
Staff changes & wage adjustments/benefits (net)	324,407
Public Safety contracts (police & fire)	162,105
EDA & HRA levy	130,000
Plan check fees	30,000
Central Garage equipment/building charges	26,927
Transfers to Community Center/Park & Rec. funds	12,000
Election costs	(32,500)
Transfer from utility funds	(37,000)
Software costs reallocated to Enterprise funds	(48,757)
State aid	(78,000)
Administrative charges	(90,430)
Capital funds	(178,000)
All other changes combined (net)	19,692
Total levy changes	<u>\$ 625,209</u>

- Debt Service includes levies associated with the 2018 Street Reconstruction Bonds and Community Center Expansion debt. The street bond levy increase is offset by a decrease in the Capital fund levy.
- Personnel costs include a 3% wage adjustment, a \$40 per month increase in the City’s contribution to benefits, step increases for employees in the step process, and other wage adjustments necessary to bring Shoreview’s compensation plan closer to the average of other comparable cities.
- Public Safety includes police patrol, investigations, dispatch, animal control and fire protection.
- EDA and HRA levies increase due to expanded service levels associated with those funds.
- Slightly lower plan check fee revenues.
- Central Garage equipment and building charges cover equipment used in service delivery.
- Annual transfers to the Community Center and Park and Recreation funds increase.
- Election occurs every other year.
- Transfers from utility funds increase \$37,000.

- Software cost associated with Enterprise funds
- State of Minnesota street maintenance and fire aid increase.
- Administrative charges to other funds increase.
- A portion of the Capital levy is reclassified to Debt Service.
- All other changes include increased information technology costs, and other miscellaneous revenue and expenditure changes.

All Operating Funds Combined

Last year, Shoreview prepared a Biennial Budget, Five-Year Operating Plan covering all operating and debt service funds, and a six-year Capital Improvement Program (CIP). The budget cycle this year focuses on amending the 2019 budget and CIP. The table on the next

General Fund	Enterprise Funds:
Special Revenue Funds:	Water
Recycling	Sewer
Community Center	Surface Water Management
Recreation Programs	Street Lighting
Cable Television	Internal Service Funds:
Economic Development Authority	Central Garage
Housing and Redevelopment Authority	Short-term Disability
Slice of Shoreview	Liability Claims
Debt Funds	

page summarizes the proposed 2019 budget in comparison to prior years. The following funds are included in the table:

The above list, and the table on the next page, include funds that receive tax dollars as well as funds that receive little or no tax support. For instance, the Recycling, Community Center, Recreation Programs, Cable Television, and Enterprise Funds cover the majority of operating costs through user charges and outside revenue.

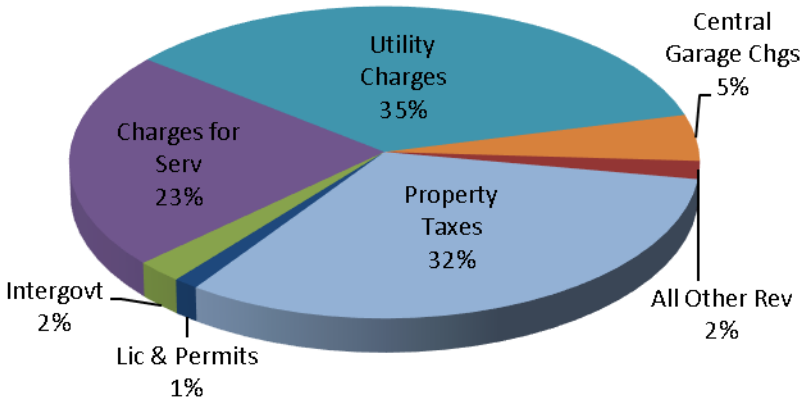
Capital Project Funds (for the construction and replacement of major assets) are not included in the table on the next page.

Total expense is expected to increase 6.2% for 2019.

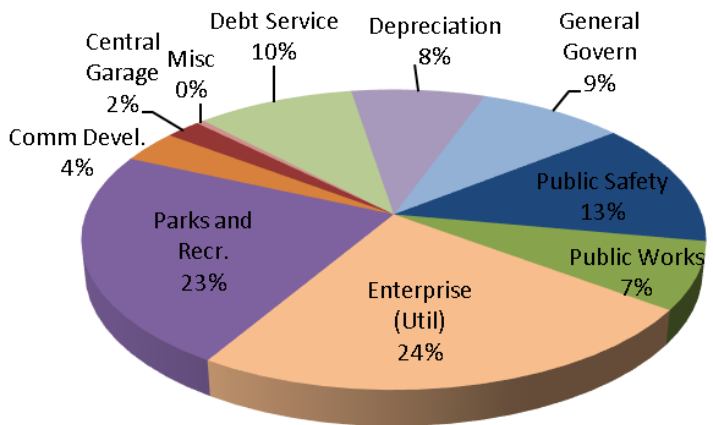
	2017 Actual	2018		2019
		Budget	Revised Estimate	Revised Budget
Revenue				
Property Taxes	\$ 8,496,963	\$ 9,052,971	\$ 9,052,971	\$ 9,856,180
Special Assessments	212,773	205,875	202,111	231,111
Licenses and Permits	1,000,637	379,700	560,660	375,000
Intergovernmental	656,178	607,622	953,777	700,622
Charges for Services	6,586,155	6,511,964	6,384,117	6,993,216
Fines and Forfeits	47,899	47,500	49,700	47,500
Utility Charges	9,933,689	10,585,046	10,196,246	10,988,461
Central Garage Chgs	1,221,287	1,438,058	1,438,058	1,493,758
Interest Earnings	252,169	182,380	185,600	203,660
Other Revenues	103,427	93,350	101,399	93,550
Total Revenue	\$ 28,511,177	\$ 29,104,466	\$ 29,124,639	\$ 30,983,058
Expense				
General Government	\$ 2,459,687	\$ 3,017,918	\$ 3,003,539	\$ 2,694,016
Public Safety	3,813,923	3,908,639	3,915,803	4,070,784
Public Works	2,020,681	2,179,851	2,585,761	2,193,028
Parks and Recr.	6,091,014	6,601,779	6,393,552	6,984,035
Community Devel.	876,891	911,297	946,543	1,068,011
Enterprise Oper.	6,143,499	6,659,615	6,548,290	7,156,625
Central Garage	583,214	627,016	635,303	649,940
Miscellaneous	20,187	41,000	41,000	141,178
Debt Service	2,085,378	2,244,519	2,300,952	2,922,657
Depreciation	2,184,324	2,392,000	2,392,000	2,470,000
Total Expense	\$ 26,278,798	\$ 28,583,634	\$ 28,762,743	\$ 30,350,274
Other Sources (Uses)				
Sale of Asset-Gain	91,798	27,700	27,700	45,000
Debt Proceeds	118,514	14,794	14,794	-
Contrib Assets	111,710	-	-	-
Transfers In	1,929,823	2,384,400	2,384,400	2,548,400
Transfers Out	(2,487,000)	(1,613,400)	(1,607,400)	(1,666,400)
Net Change	\$ 1,997,224	\$ 1,334,326	\$ 1,181,390	\$ 1,559,784

The anticipated increase in fund equity for 2018 occurs primarily in the general fund, debt service, utility and internal service funds. Changes in fund balance in the special revenue, debt service, utility and internal service funds are consistent with the fund balance goals established in the 2018-2022 Five-year Operating Plan (FYOP).

Utility charges (water, sanitary sewer, surface water and street lighting) provide the largest share of operating fund revenue (35%) followed by property taxes (32%), charges for service (23%), central garage charges (5%), intergovernmental revenue (2%), licenses and permits (1%) and all other revenue (2%).



Public works accounts for 31% of operating expense, including 24% for enterprise operations (utility) and 7% for public works (engineering, streets, trails and forestry). Parks accounts for 23%, followed by public safety at 13%, general government at 9%, debt at 10%, depreciation at 8% , community development at 4%, and central garage at 2%.



General Fund

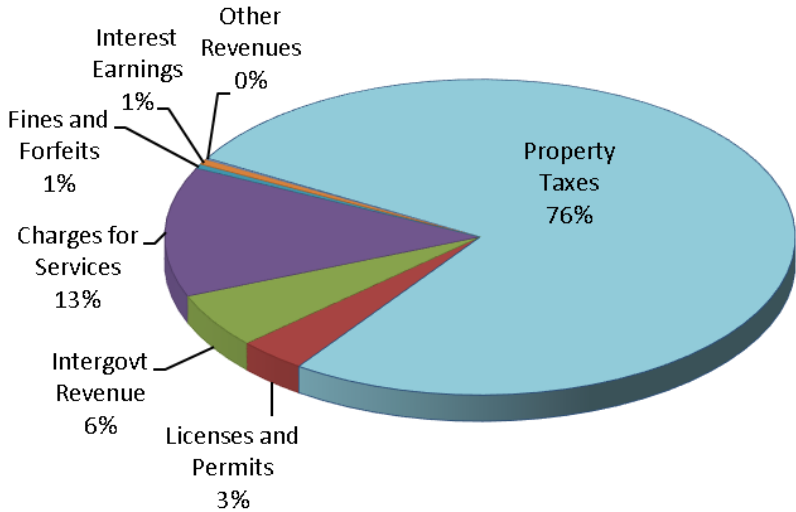
The General Fund is the City’s primary operating fund. As such, it accounts for costs associated with basic government activities not already accounted for elsewhere, including: police and fire, street maintenance and snow plowing, community development, park and trail maintenance, city hall operations, and general government services.

General Fund expense increases \$455,770 for 2019 (4.3%). A significant portion of the expense increase is offset by property tax revenue (63.3%), resulting in a General Fund tax increase of \$288,444 for 2019.

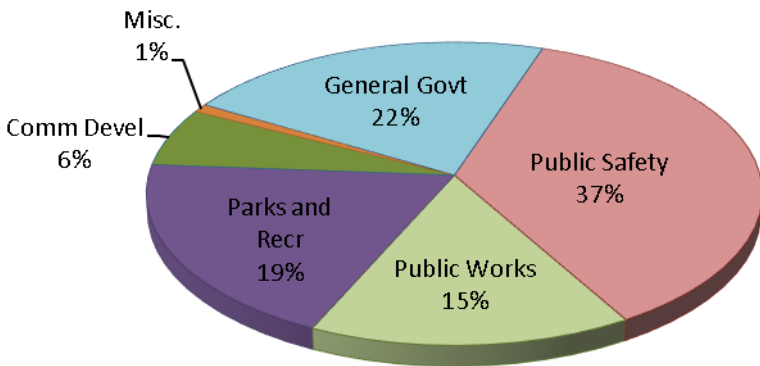
Contractual costs account for 55% of General Fund expense, followed by personal services at 42%, and supplies at 3%.

	2018		2019	
	Budget	Revised Estimate	Original Budget	Amended Budget
Revenue				
Property Taxes	\$ 7,896,736	\$ 7,896,736	\$ 8,370,839	\$ 8,185,180
Licenses and Permits	379,700	560,660	316,000	375,000
Intergovernmental	527,622	604,777	528,622	605,622
Charges for Services	1,362,265	1,388,365	1,347,081	1,426,091
Fines and Forfeits	47,500	49,700	47,500	47,500
Interest Earnings	55,000	55,000	60,000	60,000
Other Revenues	14,650	19,650	14,850	14,850
Total Revenue	\$ 10,283,473	\$ 10,574,888	\$ 10,684,892	\$ 10,714,243
Expense				
General Government	\$ 2,471,065	\$ 2,454,614	\$ 2,525,319	\$ 2,446,057
Public Safety	3,908,639	3,915,803	4,040,279	4,070,784
Public Works	1,600,892	1,581,473	1,690,304	1,691,848
Parks and Recreation	2,056,398	1,948,367	2,177,029	2,163,434
Community Devel.	684,479	666,292	714,961	704,942
Miscellaneous	-	-	-	100,178
Total Expense	\$ 10,721,473	\$ 10,566,549	\$ 11,147,892	\$ 11,177,243
Transfers In	863,000	863,000	900,000	900,000
Transfers Out	(425,000)	(425,000)	(437,000)	(437,000)
Net Change	\$ -	\$ 446,339	\$ -	\$ -

Property taxes account for 76% of General Fund revenue, followed by charges for services (13%), intergovernmental revenue (6%), license and permits (3%) and 2% from all other sources.



Public safety accounts for the largest share of the General Fund budget at 37% of the total, followed by general government (22%), parks and recreation (19%), public works (15%), community development (6%) and miscellaneous (wage contingency) 1%.



Special Revenue Funds

The City operates seven special revenue funds, as follows:

- Recycling accounts for the bi-weekly curbside collection program.
- Community Center accounts for operation/maintenance of the facility. Admissions/memberships provide about 70% of operating revenue, while rentals, concessions, earnings on investments and other fees provide 30%. Inter-fund transfers include \$277,000 from the General fund (to keep membership rates affordable and offset free or reduced room rental rates for community groups), and \$160,000 from the Recreation Programs fund for building use.
- Recreation Programs accounts for fee-based recreational and social programs, and receives \$100,000 from the General fund for playground and general program costs.
- Cable Television accounts for franchise administration, government cable programming and provides support for City communication activities (through a transfer to the General Fund). The primary revenue is cable franchise fees and a public educational and government (PEG) fee .

	Recycling	Community Center	Recreation Programs	Cable Television
Revenue				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	80,000	-	-	-
Charges for Services	553,500	3,069,630	1,497,095	410,000
Interest Earnings	-	7,000	3,000	1,900
Other Revenues	-	12,500	-	1,200
Total Revenue	633,500	3,089,130	1,500,095	413,100
Expense				
General Government	-	-	-	170,259
Public Works	501,180	-	-	-
Parks and Recreation	-	3,219,568	1,601,033	-
Community Development	-	-	-	-
Total Expense	501,180	3,219,568	1,601,033	170,259
Other Sources (Uses)				
Transfers In	-	437,000	100,000	-
Transfers Out	-	-	(160,000)	(200,000)
Net Change	\$ 132,320	\$ 306,562	\$ (160,938)	\$ 42,841

- EDA accounts for Economic Development Authority activities, including: business retention and expansion, targeted redevelopment, employment opportunities, and efforts to strengthen and diversify the City's tax base.
- HRA accounts for Housing Redevelopment Authority efforts to preserve housing stock, and maintain quality neighborhoods through programs and policies designed to promote reinvestment and improvements to homes.
- Slice of Shoreview accounts for donations, sponsorships, revenues and expenses associated with the Slice of Shoreview event. The General Fund provides \$10,000 in support to help defray costs of the event.

	EDA	HRA	Slice of Shoreview	Total
Revenue				
Property Taxes	\$ 150,000	\$ 210,000	\$ -	\$ 360,000
Intergovernmental	15,000	-	-	95,000
Charges for Services	-	-	27,500	5,557,725
Interest Earnings	-	-	-	11,900
Other Revenues	-	-	35,000	48,700
Total Revenue	165,000	210,000	62,500	6,073,325
Expense				
General Government	-	-	77,700	247,959
Public Works	-	-	-	501,180
Parks and Recreation	-	-	-	4,820,601
Community Development	161,717	201,352	-	363,069
Total Expense	161,717	201,352	77,700	5,932,809
Other Sources (Uses)				
Transfers In	-	-	10,000	547,000
Transfers Out	-	-	-	(360,000)
Net Change	\$ 3,283	\$ 8,648	\$ (5,200)	\$ 327,516

Debt Service Funds

The table below provides a summary of revenue and expense for Debt Service Funds. Revenue derived from the debt levies and special assessments provides about 61% of the funding needed for annual principal and interest payments in 2019. These revenues are legally restricted to the payment of the debt, and therefore are held within the corresponding debt fund until the debt issue is paid in full. The remainder of funding for debt payments is provided by internal sources (in the form of transfers from other funds), interest earnings, etc.

	G.O. Bonds & Capital Lease	G.O. Impr. Bonds	Total Debt Funds
Revenue			
Property Taxes	\$ 1,119,000	\$ 8,000	\$ 1,127,000
Special Assessments	-	231,111	231,111
Interest Earnings	16,500	7,860	24,360
Total Revenue	1,135,500	246,971	1,382,471
Expense			
Debt Service	1,963,316	258,682	2,221,998
Total Expense	1,963,316	258,682	2,221,998
Other Sources (Uses)			
Debt Proceeds	-	-	-
Transfers In	982,000	-	982,000
Transfers Out	-	(50,000)	(50,000)
Net Change	\$ 154,184	\$ (61,711)	\$ 92,473

The planned increase in fund balance is due to the accumulation of resources on new debt issues that will be used to fund future debt service payments.

Internal Service Funds

The City operates three internal service funds, as follows:

- Central Garage accounts for operation and maintenance of vehicles, heavy machinery, miscellaneous equipment and the maintenance facility. The primary source of revenue is inter-fund equipment and building charges designed to recover operating expense. Property taxes and transfers cover debt payments.
- Short-term Disability is a self-insurance fund that accounts for premiums charged for short-term disability coverage and expense associated with disability claims.
- Liability Claims fund accounts for dividends received annually from the League of Minnesota Cities Insurance Trust for the City's liability insurance coverage as well as losses not covered by the City's insurance (due to deductibles).

	Central Garage	Short-term Disability	Liability Claims	Total
Revenue				
Property Taxes	\$ 184,000	\$ -	\$ -	\$ 184,000
Charges for Services	-	7,900	-	7,900
Central Garage Charges	1,493,758	-	-	1,493,758
Interest Earnings	12,500	600	2,400	15,500
Other Revenues	-	-	30,000	30,000
Total Revenue	1,690,258	8,500	32,400	1,731,158
Expense				
Central Garage	649,940	-	-	649,940
Miscellaneous	-	9,000	32,000	41,000
Debt Service	94,644	-	-	94,644
Depreciation	756,000	-	-	756,000
Total Expense	1,500,584	9,000	32,000	1,541,584
Other Sources (Uses)				
Sale of Asset-Gain	45,000	-	-	45,000
Transfers In	119,400	-	-	119,400
Net Change	\$ 354,074	\$ (500)	\$ 400	\$ 353,974

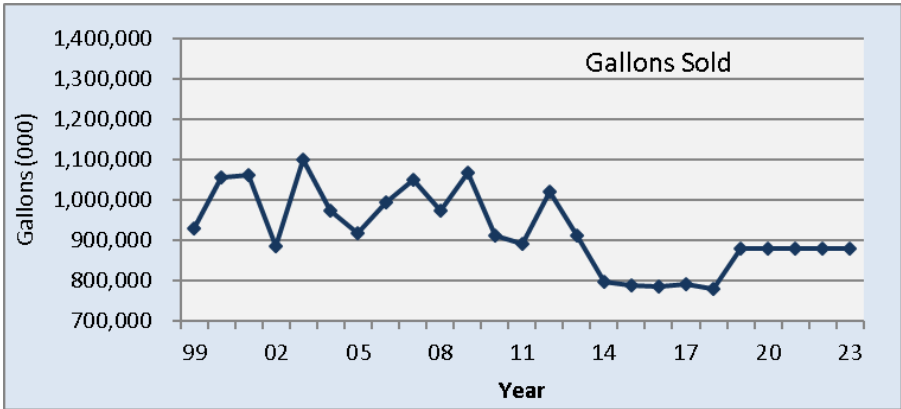
Enterprise (Utility) Funds

The City operates four utility funds. These funds account for services that are supported primarily through quarterly utility fees designed to cover operating costs, debt service, depreciation expense and replacement costs. The table below shows the proposed 2019 budget for each of these funds.

	Water	Sewer	Surface Water	Street Lighting	Total
Revenue					
Charges for Services	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
Utility Charges	3,904,500	4,433,500	1,938,461	712,000	10,988,461
Interest Earnings	45,000	33,000	11,000	2,900	91,900
Other Revenues	-	-	-	-	-
Total Revenue	3,949,500	4,468,000	1,949,461	714,900	11,081,861
Expense					
Enterprise Operations	1,935,574	3,806,071	1,120,377	294,603	7,156,625
Debt Service	428,005	82,420	95,590	-	606,015
Depreciation	965,000	344,000	311,000	94,000	1,714,000
Total Expense	3,328,579	4,232,491	1,526,967	388,603	9,476,640
Other Sources (Uses)					
Transfers Out	(393,000)	(203,000)	(186,000)	(37,400)	(819,400)
Net Change	\$ 227,921	\$ 32,509	\$ 236,494	\$ 288,897	\$ 785,821

Residential water consumption has declined in recent years, due in part to changing demographics (age and number of residents per home), changing usage patterns (lower household use), changing weather patterns (fewer gallons used for summer watering except during periods of drought) and the City’s ongoing efforts to promote water conservation, including the implementation of the WaterSmart program. Surpluses in these funds are dedicated to supporting capital replacement costs (water lines, sewer lining, surface water improvements, and street light replacements).

The graph below demonstrates the downward trend for total water consumption by showing the total gallons of water sold each year since 1999, and the estimated gallons used to compute revenue projections in future years (2019 through 2023). The continuing downward trend will likely result in the City revising the base gallon estimates used to project utility revenue. In general, weather (either from sustained periods of drought or heavy rain) is the primary cause of fluctuations in gallons sold from year to year.



Periods of lower consumption mean the City maintains and operates the water system with less opportunity to recover costs due to fewer gallons being sold to customers.

Recent utility rate adjustments, combined with structural changes in water rates resulted in net gains in each of the City’s utility funds in 2012 through 2017.

The budget information, presented at left, for the City’s utility funds shows that each utility fund is projected to have a net gain in 2019. Significant items impacting utility operations include: depreciation of existing assets (\$1.7 million), sewage treatment costs (\$2.2 million), street light repairs, and energy costs.

More information about the City’s utility funds is available in a separate document devoted entirely to utility operations.

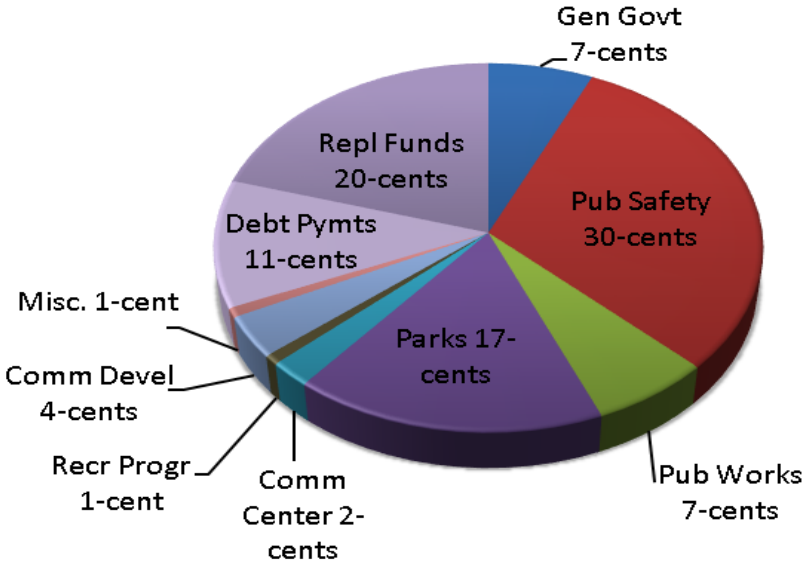
City Property Tax by Program

Shoreview’s median home will pay about \$39 more in City property taxes in 2019 (assuming a 4.8% increase in value before the Homestead Market Value Exclusion is applied). Because property taxes support a variety of City programs and services, the table below is presented to show tax support by program (on an annual basis).

- Public safety accounts for the largest share of the cost at \$297 per year on a median valued home
- Replacement of assets (streets etc.) accounts for \$198
- Parks administration and maintenance accounts for \$167
- Debt service accounts for \$109
- General government accounts for \$65
- Public works accounts for \$64
- Community development accounts for \$36
- Support for community center and recreation programs accounts for \$30
- Miscellaneous is the pay plan wage contingency for \$8

Program	2018	2019	Change	
	City Tax	City Tax	\$	%
value before MVE->	\$289,800	\$303,800		
value after MVE->	\$278,600	\$293,900		
Home	Home			
General Government	\$ 76.03	\$ 65.18	\$ (10.85)	
Public Safety	289.47	297.35	7.88	
Public Works	61.05	64.13	3.08	
Parks and Recreation:				
Park Admin and Maint	159.46	167.29	7.83	
Community Center Operation	21.74	22.22	0.48	
Recreation Programs	7.65	8.03	0.38	
Community Development	29.27	35.88	6.61	
Miscellaneous	-	7.96	7.96	
Debt Service	78.61	109.21	30.60	
Replacement Funds	213.29	198.28	(15.01)	
Total City Taxes	\$ 936.57	\$ 975.53	\$ 38.96	4.2%

This pie chart illustrates how the City will spend each tax dollar it receives in 2019.



How have home values changed for 2019?

Market Value Changes—Minnesota’s property tax system uses market value to distribute tax burden (adopted levies) among property served. Per the Ramsey County Assessor, 85% of Shoreview homes will experience a value increase for 2019 taxes, and 13% will experience a value decrease, leaving 2% of homes with no change in value. The table at right shows the change in all home values.

Shoreview Residential Property		
Value Change	Number of Homes	Percent of Total
Increase more than 50%	1	0.01%
Increase 40% to 49.99%	15	0.16%
Increase 30% to 39.99%	35	0.37%
Increase 20% to 29.99%	212	2.25%
Increase 10% to 19.99%	2,149	22.77%
Increase .1% to 9.99%	5,652	59.89%
No change	165	1.75%
Decrease .1% to 9.99%	1,167	12.36%
Decrease 10% to 19.99%	38	0.40%
Decrease 20% or more	4	0.04%
Total Parcels	9,438	100.0%

What does this mean to my taxes?

Change in Total Property Tax— According to the Ramsey County Assessor, the total property tax on 30% of homes in Shoreview will decrease or stay the same. The estimated change in the total tax is summarized in the table at right for all Shoreview homes . As shown, about 38% of tax bills will increase up to \$200 for the year, and the remaining 32% of homes will increase more than \$200.

Shoreview Residential Property		
Tax Change	Number of Homes	Percent of Total
Decrease or no change	2,923	30.29%
Increase \$1 to \$100	2,173	22.52%
Increase \$101 to \$200	1,513	15.68%
Increase \$201 to \$300	1,353	14.02%
Increase \$301 to \$400	826	8.56%
Increase \$401 to \$500	432	4.48%
Increase more than \$500	431	4.47%
Total Parcels	9,651	100.0%

Change in City Tax on Median Home Value—The table at the top of the next page illustrates how changes in value impact **Shoreview's share of the tax bill only for the median home value**. Each line assumes a different change in market value.

- A median value home with a 15% value increase will pay \$132.75 more City tax
- A median home with a 10% value increase will pay \$88.71 more City tax
- A median home with a 4.8% value increase will pay \$38.96 more City tax
- A median home with a 5% value drop will pay \$70.97 less City tax
- A median home with a 10% value drop will pay \$136.18 less City tax

Market Value		Value Change	City Portion of Property Tax		Change in City Property Tax	
2018	2019		2018	2019	Dollars	Percent
\$ 264,200	\$ 303,800	15.0%	\$ 842.78	\$ 975.53	\$ 132.75	15.8%
\$ 276,200	\$ 303,800	10.0%	\$ 886.82	\$ 975.53	\$ 88.71	10.0%
\$ 289,800	\$ 303,800	4.8%	\$ 936.57	\$ 975.53	\$ 38.96	4.2%
\$ 319,800	\$ 303,800	-5.0%	\$ 1,046.50	\$ 975.53	\$ (70.97)	-6.8%
\$ 337,600	\$ 303,800	-10.0%	\$ 1,111.71	\$ 975.53	\$ (136.18)	-12.2%

Change in City Tax for Various Home Values—The table below shows the estimated change in Shoreview’s share of the property tax bill for a variety of home values (City tax only).

Each line of the table assumes a 4.8% value increase.

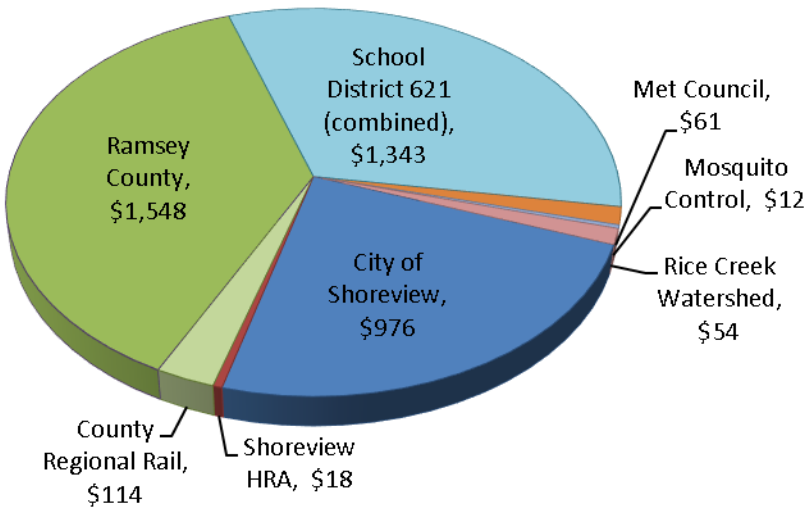
- A home valued at \$150,000 pays \$20.19 more City tax
- A home valued at \$200,000 pays \$26.28 more City tax
- A home valued at \$303,800 pays \$38.96 more City tax
- A home valued at \$400,000 pays \$50.31 more City tax
- A home valued at \$500,000 pays \$56.10 more City tax
- A home valued at \$700,000 pays \$102.64 more City tax
- A home valued at \$900,000 pays \$129.69 more City tax

Market Value		Value Change	City Portion of Property Tax		Change in City Property Tax	
2018	2019		2018	2019	Dollars	Percent
\$ 143,100	\$ 150,000	4.8%	\$ 399.03	\$ 419.22	\$ 20.19	5.1%
\$ 190,800	\$ 200,000	4.8%	\$ 573.84	\$ 600.12	\$ 26.28	4.6%
\$ 289,800	\$ 303,800	4.8%	\$ 936.57	\$ 975.53	\$ 38.96	4.2%
\$ 381,700	\$ 400,000	4.8%	\$ 1,273.41	\$ 1,323.72	\$ 50.31	4.0%
\$ 477,000	\$ 500,000	4.8%	\$ 1,603.53	\$ 1,659.63	\$ 56.10	3.5%
\$ 668,000	\$ 700,000	4.8%	\$ 2,386.81	\$ 2,489.45	\$ 102.64	4.3%
\$ 859,000	\$ 900,000	4.8%	\$ 3,189.58	\$ 3,319.27	\$ 129.69	4.1%

Distribution of Property Tax Bill

About 24% of the total property tax bill goes to Shoreview. For 2019, the total tax bill on a \$303,800 Shoreview home located in the Mounds View School District is about \$4,126, and Shoreview's share is \$976.

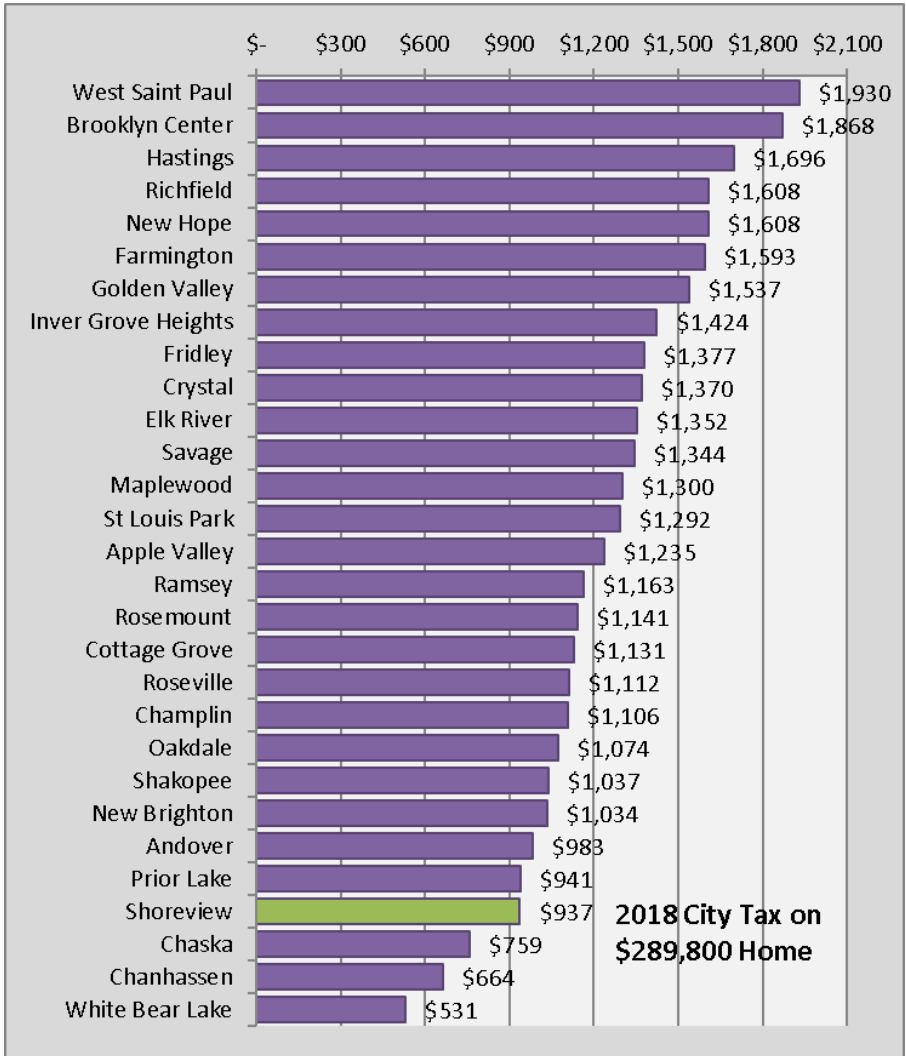
The pie chart below shows the total tax bill by jurisdiction (using preliminary tax rates). Ramsey County receives \$1,548, the Mounds View School District receives \$1,343 for regular and referendum levies, and all other jurisdictions combined receive \$259 (\$114 for County Regional Rail, \$61 for Met Council, \$54 for Rice Creek Watershed, \$12 for Mosquito Control and \$18 for Shoreview HRA).



School district tax for the Roseville School District (for the same \$303,800 home value) would be \$1,608, \$265 more than the \$1,343 total in the Mounds View District.

Property Tax Comparison - City Taxes

This last graph compares the 2018 City portion of the property tax bill for Shoreview and 28 other metro-area cities. All estimates are for a \$289,800 home value (Shoreview’s median value in 2018). Shoreview ranks 4th lowest (at \$937), and is about 25% lower than the average of \$1,246. West Saint Paul ranks highest at \$1,930, and White Bear Lake ranks lowest at \$531.



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