



Shoreview

2016-2017

Budget Summary

Budget Hearing

7:00 p.m. December 7, 2015

City Hall Council Chambers

4600 Victoria Street N
Shoreview MN 55126
(651) 490-4600

November 2015

Dear Citizens:

In preparing our 2016-2017 Operating Budget and Capital Improvement Program, and the Five-Year Operating Plan 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:

- Use sound long-term financial planning tools that are critical to ensuring financial stability and maintaining our high bond rating
- Preserve the quality services and programs that our residents have come to expect
- Focus on business retention and expansion; and explore new housing and targeted redevelopment opportunities
- Update and expand our public facilities such as the Community Center, parks and trails to further enhance the quality of life

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

We hope you find the information included in this 2016-2017 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

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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 2016-2017 include:

- Balance the 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
- Prepare a 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 utilize technology to improve services and communications)

Executive Summary

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

- Proposed 2016 tax levy increases 3.9%
- Total market value increases 2.78% and taxable value increases 4.50%
- City tax rate increases .21% due to the combined impact of the levy and taxable value increase
- City receives approximately 23% of total property taxes in 2016; other taxing jurisdictions collect the remaining 77%
- City share of the tax bill ranks 5th lowest among comparison cities in 2015 (21% below the average)
- About 31 cents of each property tax dollar goes to support public safety, followed by replacement costs at 23 cents, parks and recreation at 17 cents, general government at 8 cents, public works and debt service at 7 cents each, community development at 4 cents, community center at 2 cents and 1 cent for recreation programs
- About 63.4% of home values increased for 2016 taxes, and 36.6% of home values decrease or remained the same
- 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 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 2016 include:

- Total tax levy increases 3.9%
- Taxable value increases 4.5% (to \$27.874 million for 2016)
- Tax rate increases .21% due to levy and value changes
- Fiscal disparities contribution decreases 3.99%

	2015 Adopted Levy	2016 Proposed Levy	Change		Impact on Total Levy
			Amount	Percent	
General Fund	\$ 7,023,335	\$ 7,321,858	\$ 298,523	4.25%	2.91%
EDA Fund	90,000	110,000	20,000	22.22%	0.19%
Debt (all funds combined)	752,000	731,000	(21,000)	-2.79%	-0.20%
Replacement Funds	2,377,583	2,475,000	97,417	4.10%	0.95%
Capital Improvement Funds	25,000	30,000	5,000	20.00%	0.05%
Total Tax Levy	\$ 10,267,918	\$ 10,667,858	\$ 399,940	3.90%	3.90%
Taxable Value (millions)	\$ 26.674	\$ 27.874	\$ 1.200	4.50%	
Tax Rate-City	34.873%	34.945%	0.072%	0.21%	
Fiscal Disparities Contribution	\$ 965,979	\$ 927,390	\$ (38,589)	-3.99%	

The majority of the General Fund levy increase for 2016 is related to public safety costs. Police and fire costs increase \$151,245, which is 51% of the change in the General Fund Levy. Capital replacement funds account for \$97,417 of the levy increase, followed by \$20,000 for the EDA , and \$5,000 for capital improvements. Levies for debt payments resulted in a decrease in the City levy of \$21,000. Additional information is provided on the next page.

Public Safety contracts (police & fire)	\$ 151,245
Capital funds	102,417
Staff changes & wage adjustments/benefits (net)	101,738
Election costs	27,500
Transfers to Community Center/Park & Rec. funds	20,000
EDA levy	20,000
Central Garage equipment/building charges	19,050
Legal	7,000
Community survey	(13,000)
Transfer from utility funds	(30,000)
Transfer from Cable TV fund	(33,000)
Debt levies	(21,000)
All other changes combined (net)	<u>47,990</u>
Total levy changes	<u><u>\$ 399,940</u></u>

- Public safety includes police patrol, investigations, dispatch, animal control and fire protection (and final year of duty-crew implementation)
- Capital funds support replacement of assets (streets, parks etc.)
- Personnel costs include a 2% wage adjustment, step increases for employees in the step process, higher health insurance costs, staff changes, and mandatory contributions to social security, PERA and workers compensation insurance.
- Election occurs every other year
- City contribution to the Community Center and Park and Recreation programs funds
- Increase in the EDA levy
- Equipment charges cover equipment used in service delivery
- Legal costs (primarily prosecutions)
- Biennial community survey costs
- Transfers from utility funds increase \$30,000
- Transfer from Cable TV fund increases \$33,000
- Debt payment levies are structured to minimize the impact on current and future tax levies
- All other changes include increased license and permit revenue decreased administrative charges and other miscellaneous revenue and expenditure changes.

All Operating Funds Combined

Shoreview prepares a Five-Year Operating Plan (FYOP) covering all operating and debt service funds, a Biennial Operating Budget and Capital Improvement Program. The table on the next page summarizes the total proposed budgets for 2016 and 2017 in comparison to prior years, including the following funds:

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

The above list, and the table on the next page, include funds that receive tax dollars as well as funds that receive 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.

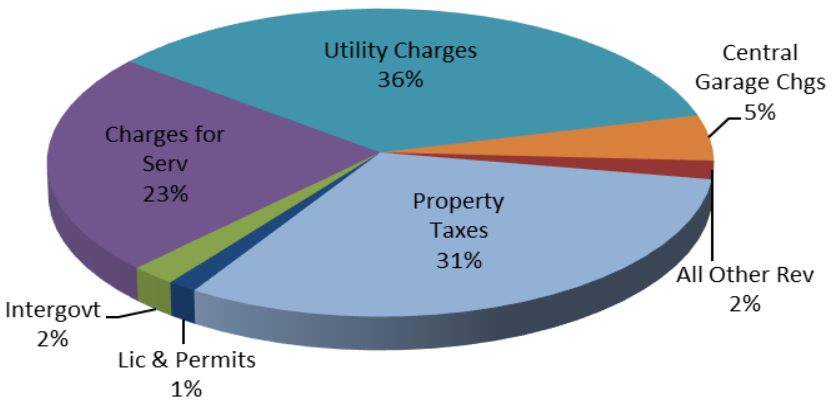
Capital Project Funds (for the construction and replacement of major assets) are not included in the table on the next page.

Total expense is expected to increase 2.3% for 2016.

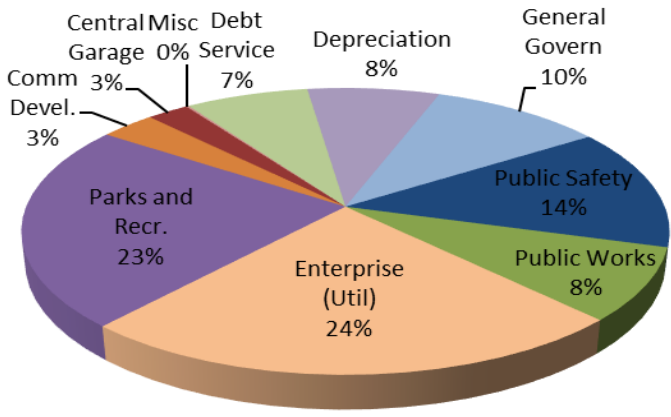
	2014	2015		2016	2017
	Actual	Budget	Revised Estimate	Budget	Budget
Revenue					
Property Taxes	\$ 7,579,552	\$ 7,960,335	\$ 7,960,335	\$ 8,262,858	\$ 8,591,713
Special Assessments	251,555	199,945	202,884	203,008	203,595
Licenses and Permits	628,033	330,100	375,625	354,000	317,700
Intergovernmental	744,647	529,052	617,592	556,091	549,622
Charges for Services	6,039,583	6,099,728	6,296,523	6,200,276	6,333,081
Fines and Forfeits	49,430	48,800	45,770	42,500	42,500
Utility Charges	8,197,649	8,748,257	8,555,090	9,425,003	10,042,038
Central Garage Chgs	1,240,763	1,256,090	1,262,430	1,281,150	1,338,660
Interest Earnings	820,014	160,070	164,240	165,000	181,540
Other Revenues	236,480	102,427	122,750	101,150	101,350
Total Revenue	\$ 25,787,706	\$ 25,434,804	\$ 25,603,239	\$ 26,591,036	\$ 27,701,799
Expense					
General Government	\$ 2,313,708	\$ 2,492,726	\$ 2,440,665	\$ 2,642,012	\$ 2,583,463
Public Safety	3,326,747	3,424,835	3,459,450	3,570,920	3,691,870
Public Works	1,987,837	2,117,650	2,059,836	2,125,901	2,181,316
Parks and Recr.	5,588,910	5,867,782	5,830,244	5,997,291	6,136,753
Community Devel.	749,016	788,169	798,622	845,766	871,191
Enterprise Oper.	5,543,821	5,961,999	5,728,194	6,189,264	6,301,543
Central Garage	633,542	621,453	605,046	638,373	651,523
Miscellaneous	177,780	40,000	41,000	41,000	41,000
Debt Service	2,332,838	2,066,335	2,054,428	1,882,370	1,956,434
Depreciation	1,913,615	1,991,000	1,968,000	2,024,000	2,189,000
Total Expense	\$ 24,567,814	\$ 25,371,949	\$ 24,985,485	\$ 25,956,897	\$ 26,604,093
Other Sources (Uses)					
Sale of Asset-Gain	78,722	-	-	32,000	43,000
Debt Proceeds (debt funds)	105,822	10,000	7,867	-	7,700
Debt Refunding (debt funds)	(860,000)	(1,490,000)	(1,490,000)	-	-
Contrib Assets	304,122	-	-	-	-
Transfers In	2,675,045	2,130,321	2,199,582	1,868,145	1,909,400
Transfers Out	(1,926,240)	(1,429,400)	(1,485,604)	(1,528,145)	(1,961,200)
Net Change	\$ 1,597,363	\$ (716,224)	\$ (150,401)	\$ 1,006,139	\$ 1,096,606

The anticipated decrease in fund equity for 2015 is due to prior year refunding bond proceeds (revenue reported in a prior year) for a crossover and current refunding. The bond proceeds are held in escrow until the call date in 2015, when the old bonds are retired (\$1,490,000 in 2015). The City issues refunding debt when substantial interest savings can be achieved, thereby reducing future debt levies or future utility rate increases.

Utility charges (water, sanitary sewer, surface water and street lighting) provide the largest share of operating fund revenue (36%) followed by property taxes (31%), charges for service (23%), central garage charges (5%), intergovernmental revenue (2%), licenses and permits (1%) and all other revenue (2%).



Public works accounts for 32% of operating expense, including 24% for enterprise operations (utility) and 8% for public works (engineering, streets, trails and forestry). Parks accounts for 23%, followed by public safety at 14%, general government at 10%, debt at 7%, depreciation at 8%, and community development and central garage at 3% each.



General Fund

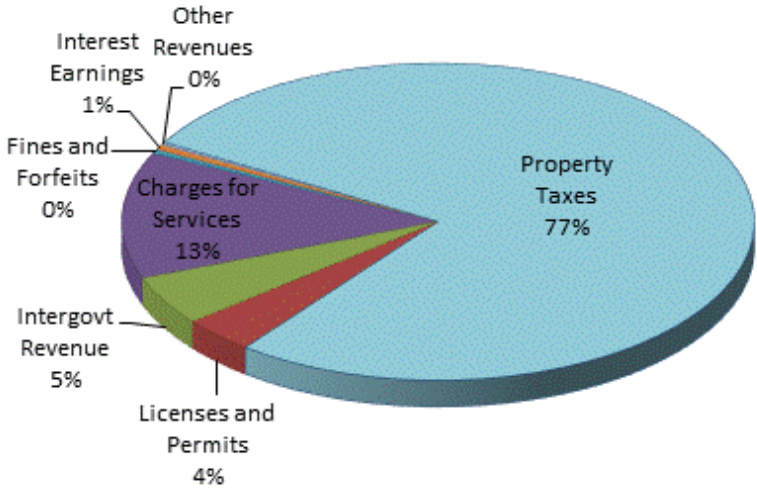
The General Fund is the City’s primary operating fund. As such, it accounts for costs associated with basic government activities not already accounted for elsewhere, including: police and fire, street maintenance and snow plowing, community development, park and trail maintenance, city hall operations,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

General fund expense increases \$304,646 for 2016 (3.2%). A significant portion of the expense increase is offset by property tax revenue (98%), resulting in a General Fund tax increase of \$298,523 for 2016.

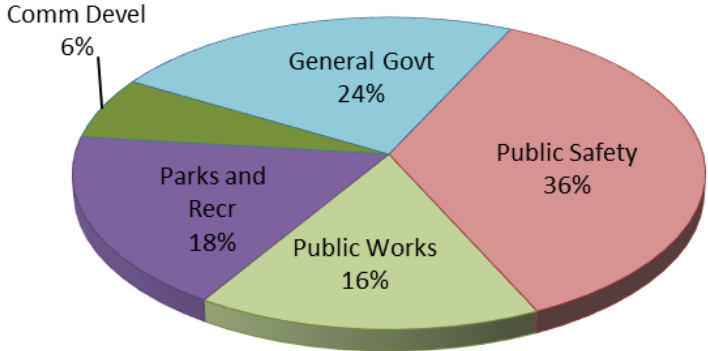
Contractual costs account for 56% of General Fund expense, followed by personal services at 41%, and supplies at 3%.

	Actual 2014	Budget 2015	Estimate 2015	Budget 2016	Budget 2017
Revenue					
Property Taxes	\$ 6,698,037	\$ 7,023,335	\$ 7,023,335	\$ 7,321,858	\$ 7,638,713
Licenses and Permits	628,033	330,100	375,625	354,000	317,700
Intergovernmental	574,419	455,032	529,222	480,622	480,622
Charges for Services	1,352,056	1,303,810	1,256,160	1,224,520	1,252,000
Fines and Forfeits	49,430	48,800	45,770	42,500	42,500
Interest Earnings	197,442	50,000	50,000	50,000	55,000
Other Revenues	28,974	26,227	25,250	25,450	25,650
Total Revenue	\$ 9,528,391	\$ 9,237,304	\$ 9,305,362	\$ 9,498,950	\$ 9,812,185
Expense					
General Government	\$ 2,085,152	\$ 2,232,248	\$ 2,199,002	\$ 2,353,929	\$ 2,394,470
Public Safety	3,326,747	3,424,835	3,459,450	3,570,920	3,691,870
Public Works	1,473,395	1,573,363	1,527,403	1,559,750	1,597,377
Parks and Recreation	1,690,438	1,760,187	1,824,119	1,781,505	1,892,649
Community Devel.	598,321	616,671	621,884	645,846	664,819
Total Expense	\$ 9,174,053	\$ 9,607,304	\$ 9,631,858	\$ 9,911,950	\$ 10,241,185
Sale of asset Gain	203	-	-	-	-
Transfers In	692,000	748,000	817,404	811,000	837,000
Transfers Out	(902,749)	(378,000)	(378,000)	(398,000)	(408,000)
Net Change	\$ 143,792	\$ -	\$ 112,908	\$ -	\$ -

Property taxes account for 77% of General Fund revenue, followed by 13% from charges for services, 5% from intergovernmental revenue, 4% from licenses and permits, and 1% from all other sources.



Public safety accounts for the largest share of the General Fund budget at 36% of the total, followed by 24% for general government, 18% for parks and recreation, 16% for public works and 6% for community development.



Special Revenue Funds

The City operates six special revenue funds, as follows:

- Recycling accounts for the bi-weekly curbside program.
- Community Center accounts for operation/maintenance of the facility. Admissions/memberships provide about 61% of revenue, while rentals, concessions and other fees provide 25%. Inter-fund transfers include \$254,000 from the General fund (to provide general community support and offset free or reduced room rental rates for community groups), and \$130,000 from the Recreation Programs fund for building use.
- Recreation Programs accounts for fee-based recreational and social programs, and receives \$84,000 from the General fund for playground and community oriented 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	75,469	-	-	-
Charges for Services	536,500	2,468,215	1,500,041	435,000
Interest Earnings	-	5,000	2,000	1,700
Other Revenues	-	12,500	-	1,200
Total Revenue	611,969	2,485,715	1,502,041	437,900
Expense				
General Government	-	-	-	220,183
Public Works	566,151	-	-	-
Parks and Recreation	-	2,733,905	1,481,881	-
Community Development	-	-	-	-
Total Expense	566,151	2,733,905	1,481,881	220,183
Other Sources (Uses)				
Transfers In	-	384,000	84,000	-
Transfers Out	-	-	(130,000)	(200,000)
Net Change	\$ 45,818	\$ 135,810	\$ (25,840)	\$ 17,717

- 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	\$ 110,000	\$ 100,000	\$ -	\$ 210,000
Intergovernmental	-	-	-	75,469
Charges for Services	-	-	27,000	4,966,756
Interest Earnings	-	-	-	8,700
Other Revenues	-	-	32,000	45,700
Total Revenue	110,000	100,000	59,000	5,306,625
Expense				
General Government	-	-	67,900	288,083
Public Works	-	-	-	566,151
Parks and Recreation	-	-	-	4,215,786
Community Development	107,013	92,907	-	199,920
Total Expense	107,013	92,907	67,900	5,269,940
Other Sources (Uses)				
Transfers In	-	-	10,000	478,000
Transfers Out	-	-	-	(330,000)
Net Change	\$ 2,987	\$ 7,093	\$ 1,100	\$ 184,685

Debt Service Funds

The table below provides a summary of revenue and expense for Debt Service Funds. Revenue derived from the debt levy and special assessments provides about 61% of the funding needed for annual principal and interest payments in 2016. 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) and interest earnings.

	G.O. Bonds & Capital Lease	G.O. Impr. Bonds	Total Debt Funds
Revenue			
Property Taxes	\$ 533,000	\$ 14,000	\$ 547,000
Special Assessments	-	203,008	203,008
Interest Earnings	9,500	7,100	16,600
Total Revenue	542,500	224,108	766,608
Expense			
Debt Service	1,019,273	284,028	1,303,301
Total Expense	1,019,273	284,028	1,303,301
Other Sources (Uses)			
Transfers In	455,000	4,745	459,745
Transfers Out	-	(54,745)	(54,745)
Net Change	\$ (21,773)	\$ (109,920)	\$ (131,693)

The planned decrease in fund balance is due to the use of fund balances that have been accumulated and held for the repayment of debt.

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, intergovernmental revenue (federal interest credits) and transfers in 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 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	-	7,500	-	7,500
Central Garage Charges	1,281,150	-	-	1,281,150
Interest Earnings	10,500	500	2,200	13,200
Other Revenues	-	-	30,000	30,000
Total Revenue	1,475,650	8,000	32,200	1,515,850
Expense				
Central Garage	638,373	-	-	638,373
Miscellaneous	-	9,000	32,000	41,000
Debt Service	110,635	-	-	110,635
Depreciation	663,000	-	-	663,000
Total Expense	1,412,008	9,000	32,000	1,453,008
Other Sources (Uses)				
Sale of Asset-Gain	32,000	-	-	32,000
Transfers In	119,400	-	-	119,400
Transfers Out	(15,000)	-	-	(15,000)
Net Change	\$ 200,042	\$ (1,000)	\$ 200	\$ 199,242

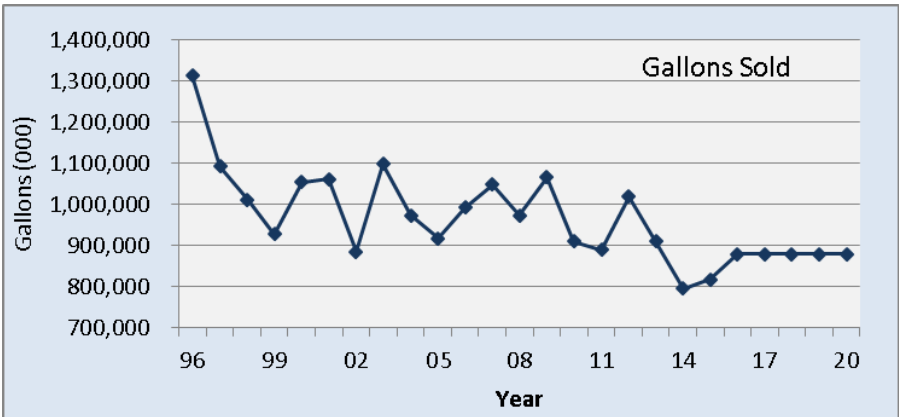
Enterprise (Utility) Funds

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 capital replacement costs. The table below shows the proposed 2016 budget for each of these funds.

	Water	Sewer	Surface Water	Street Lighting	Total
Revenue					
Charges for Services	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
Utility Charges	3,218,500	4,057,500	1,598,003	551,000	9,425,003
Interest Earnings	38,000	27,000	9,000	2,500	76,500
Total Revenue	3,256,500	4,086,000	1,607,003	553,500	9,503,003
Expense					
Enterprise Operations	1,581,485	3,359,142	969,519	279,118	6,189,264
Debt Service	307,431	78,764	82,239	-	468,434
Depreciation	669,000	354,000	269,000	69,000	1,361,000
Total Expense	2,557,916	3,791,906	1,320,758	348,118	8,018,698
Other Sources (Uses)					
Transfers Out	(363,000)	(183,000)	(159,000)	(25,400)	(730,400)
Net Change	\$ 335,584	\$ 111,094	\$ 127,245	\$ 179,982	\$ 753,905

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), and changing weather patterns (fewer gallons used for summer watering except during periods of drought). 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 1996, and the estimated gallons used to compute revenue projections in future years (2016 through 2020). The continuing downward trend has forced the City to revise the base gallon estimates used to project utility revenue in recent years. 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 means 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, 2013 and 2014.

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 2016. Significant items impacting utility operations include: depreciation of existing assets (\$1.4 million), sewage treatment costs (\$1.8 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.

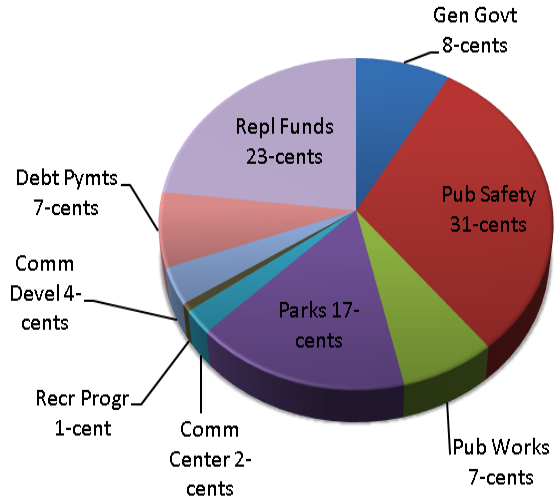
City Property Tax by Program

Shoreview’s median home will pay about \$26 more in City property taxes in 2016 (assuming a 2.5% 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 \$229 per year on a median valued home
- Replacement of assets (streets etc.) accounts for \$176
- Parks administration and maintenance accounts for \$132
- General government accounts for \$67
- Public works accounts for \$63
- Debt service accounts for \$61
- Community development accounts for \$25
- Support for community center and recreation programs accounts for \$24

Program	2015	2016	Change	
	City Tax value before MVE-> value after MVE-> Home	City Tax Home	\$	%
General Government	\$ 62.93	\$ 70.24	\$ 7.31	
Public Safety	246.64	256.88	10.24	
Public Works	61.49	60.68	(0.81)	
Parks and Recreation:				
Park Admin and Maint	136.12	136.91	0.79	
Community Center Operation	19.43	19.92	0.49	
Recreation Programs	5.68	6.58	0.90	
Community Development	27.42	30.03	2.61	
Debt Service	63.34	61.25	(2.09)	
Replacement Funds	187.75	194.09	6.34	
Total City Taxes	\$ 810.80	\$ 836.58	\$ 25.78	3.2%

This pie chart illustrates how the City will spend each tax dollar it receives in 2016. About 31 cents of each tax dollar goes to public safety, followed by replacement costs at 23 cents, parks and recreation at 17 cents (including maint), general government at 8 cents, public works at 7 cents, debt service at 7 cents, community development at 4 cents, community center at 2 cents, and recreation programs at 1 cent.



How have home values changed for 2016?

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, 63.4% of Shoreview homes will experience a value increase for 2016 taxes, and 31.7% will experience a value decrease, leaving 4.9% 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 20%	189	2.0%
Increase 15% to 19.99%	145	1.5%
Increase 10% to 14.99%	488	5.2%
Increase 5% to 9.99%	1,810	19.3%
Increase 0% to 4.99%	3,326	35.4%
No change	461	4.9%
Decrease 0% to 4.99%	2,146	22.8%
Decrease 5% to 9.99%	741	7.9%
Decrease 10% to 14.99%	81	0.9%
Decrease more than 15%	12	0.1%
Total Parcels	9,399	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 41% 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 22% of tax bills will increase up to \$100 for the year, and the remaining 37% of homes will increase more than \$100.

Shoreview Residential Property		
Tax Change	Number of Homes	Percent of Total
Decrease or no change	3,886	40.7%
Increase \$1 to \$100	2,124	22.3%
Increase \$101 to \$200	1,724	18.1%
Increase \$201 to \$300	671	7.0%
Increase \$301 to \$400	368	3.9%
Increase \$401 to \$500	225	2.4%
Increase more than \$500	537	5.6%
Total Parcels	9,535	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 \$127.61 more City tax
- A median home with a 10% value increase will pay \$89.60 more City tax
- A median home with a 5% value increase will pay \$47.75 more City tax
- A median home with a 2.5% value increase will pay \$25.78 more City tax
- A median home with a 5% value drop will pay \$49.19 less City tax
- A median home with a 10% value drop will pay \$105.34 less City tax
- A median home with a 15% value drop will pay \$168.46 less City tax

Market Value		Value Change	City Portion of Property Tax		Change in City Property Tax	
2015	2016		2015	2016	Dollars	Percent
\$ 220,700	\$ 253,800	15.0%	\$ 708.97	\$ 836.58	\$ 127.61	18.0%
\$ 230,700	\$ 253,800	10.0%	\$ 746.98	\$ 836.58	\$ 89.60	12.0%
\$ 241,700	\$ 253,800	5.0%	\$ 788.83	\$ 836.58	\$ 47.75	6.1%
\$ 247,500	\$ 253,800	2.5%	\$ 810.80	\$ 836.58	\$ 25.78	3.2%
\$ 267,200	\$ 253,800	-5.0%	\$ 885.77	\$ 836.58	\$ (49.19)	-5.6%
\$ 282,000	\$ 253,800	-10.0%	\$ 941.92	\$ 836.58	\$ (105.34)	-11.2%
\$ 298,600	\$ 253,800	-15.0%	\$ 1,005.04	\$ 836.58	\$ (168.46)	-16.8%

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 1% value increase.

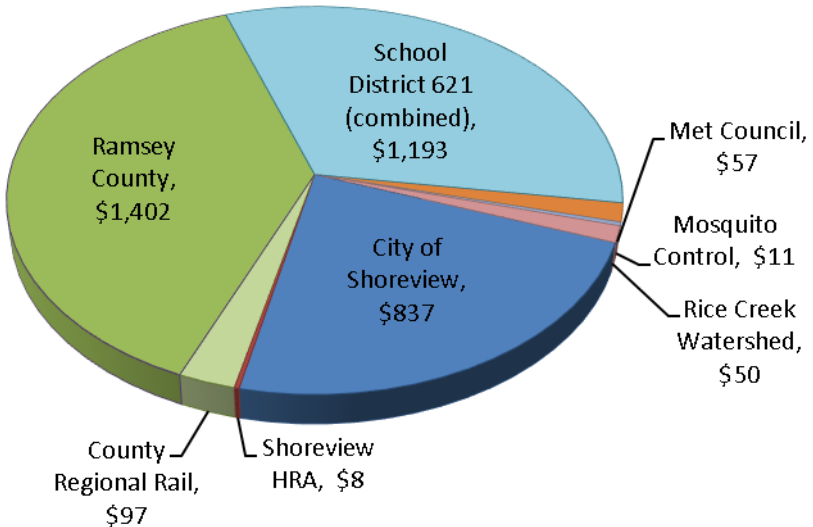
- A home valued at \$150,000 pays \$15.21 more City tax
- A home valued at \$200,000 pays \$20.14 more City tax
- A home valued at \$253,800 pays \$25.78 more City tax
- A home valued at \$300,000 pays \$29.99 more City tax
- A home valued at \$500,000 pays \$46.15 more City tax
- A home valued at \$700,000 pays \$80.03 more City tax
- A home valued at \$900,000 pays \$103.10 more City tax

Market Value		Value Change	City Portion of Property Tax		Change in City Property Tax	
2015	2016		2015	2016	Dollars	Percent
\$ 146,300	\$ 150,000	2.5%	\$ 426.15	\$ 441.36	\$ 15.21	3.6%
\$ 195,100	\$ 200,000	2.5%	\$ 611.67	\$ 631.81	\$ 20.14	3.3%
\$ 247,500	\$ 253,800	2.5%	\$ 810.80	\$ 836.58	\$ 25.78	3.2%
\$ 292,700	\$ 300,000	2.5%	\$ 982.72	\$ 1,012.71	\$ 29.99	3.1%
\$ 487,800	\$ 500,000	2.5%	\$ 1,701.10	\$ 1,747.25	\$ 46.15	2.7%
\$ 682,900	\$ 700,000	2.5%	\$ 2,540.85	\$ 2,620.88	\$ 80.03	3.1%
\$ 878,000	\$ 900,000	2.5%	\$ 3,391.40	\$ 3,494.50	\$ 103.10	3.0%

Distribution of Property Tax Bill

About 23% of the total property tax bill goes to Shoreview. For 2016, the total tax bill on a \$253,800 Shoreview home located in the Mounds View School District is about \$3,655, and Shoreview's share is \$837.

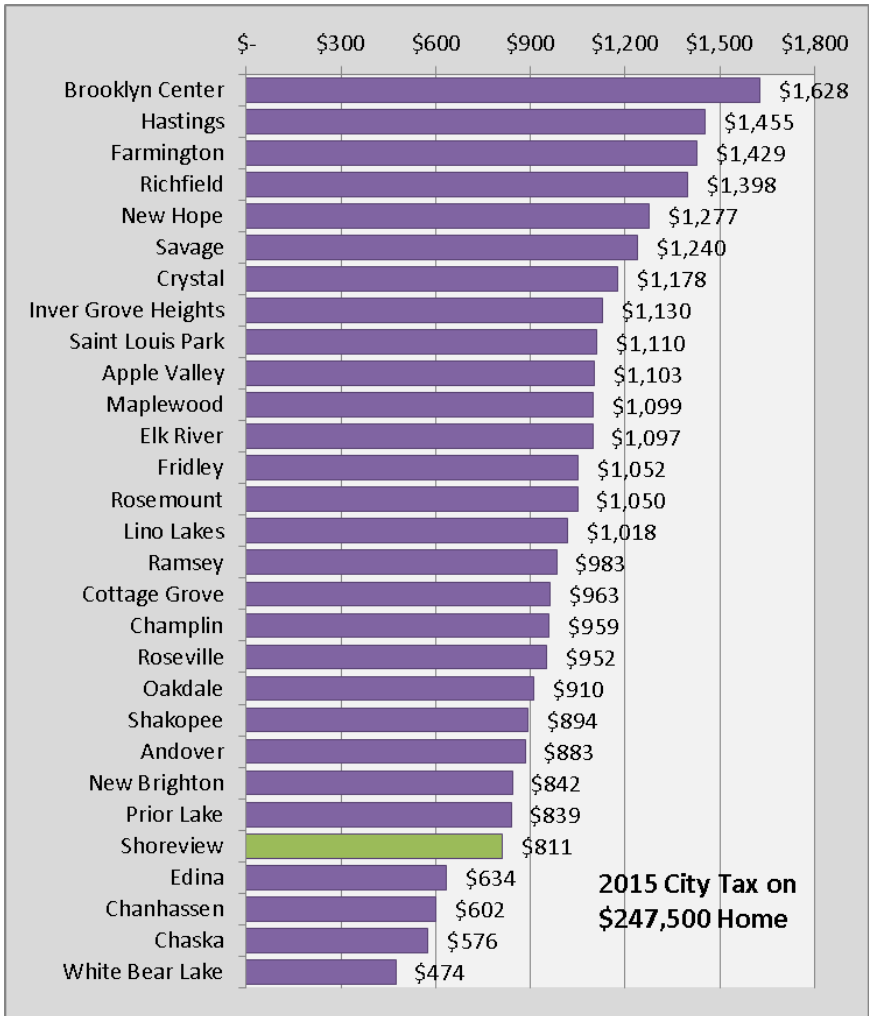
The pie chart below shows the total tax bill by jurisdiction (using preliminary tax rates). Ramsey County receives \$1,402, the Mounds View School district receives \$1,193 for regular and referendum levies, and all other jurisdictions combined receive \$223 (\$97 for County regional rail, \$57 for Met Council, \$50 for Rice Creek Watershed, \$11 for Mosquito Control and \$8 for Shoreview HRA).



School district tax for the Roseville School District (for the same \$253,800 home value) would be \$1,036, which is \$157 less than the \$1,193 total in the Mounds View District.

Property Tax Comparison - City Taxes

This last graph compares the 2015 City portion of the property tax bill for Shoreview and 28 other metro-area cities. All estimates are for a \$247,500 home value (Shoreview's median value in 2015). Shoreview ranks 5th lowest (at \$811), and is about 21% lower than the average of \$1,020. Brooklyn Center ranks highest at \$1,628, and White Bear Lake ranks lowest at \$474.



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