



# 2020 Budget and Levy Presentation

City of Little Canada

Council Meeting

12-18-2019



# Outline

- Review budget process
- Strategic Plan in the 2020 Budget
- Property Tax Levy
- 2020 Operating Budgets



# Review Budget Process

- July–Staff submitted budget requests to City Administrator
- September-City Administrator presented preliminary budget to Council
- September 25th-Council approved preliminary levy at 4.99%
- November-Ramsey County mails notices of estimated property taxes to residents
- December 18<sup>th</sup>-Public input meeting
- By December 28<sup>th</sup>-Certified final levy to Ramsey County



# Strategic Plan and 2020 Budget

## Enhancing Identity & Empowers Community

- Establish criteria and method to get youth involved
- Identify ways to publish newsletter on City website in different languages

## Creating Operational Efficiency

- Identify and prioritize core zoning codes \$10,000
- Address files electronic records conversion \$40,000 (Funded with 2019 revenues)
- PW Maintenance I/Apprentice position \$70,800 (General Fund \$23,400)

## Maximize City Assets to Catalyze Development

- Community Development reorganization \$40,000
- Bring in developers to review market demand & suggest redevelopment opportunities
- Establish parcel inventory for development opportunities

## Mandating Action & Accountability

- Identify ongoing steps for electronic records (Funded with 2019 revenues)
- Schedule regular meetings to discuss long-term goals & progress

# How are Property Taxes Distributed?



44¢  
County

26¢  
Schools

22¢  
City

8¢  
Other



# Property Tax Levy

Fund	2019 Certified Levy	Proposed Final 2020 Levy	\$ Increase (Decrease)	% Increase (Decrease)
General Fund	\$3,021,358	\$3,197,083	\$175,725	5.82%
Fire Equipment	\$160,700	\$160,000	(\$700)	-.44%
Infrastructure Fund	\$157,200	\$122,200	(\$35,000)	-22.26%
Total	\$3,339,258	\$3,479,283	\$140,025	4.19%



# Changes in Levy

Public Works  
Maintenance I  
\$23,490

Ramsey County  
Police Services  
\$22,037

Elections  
\$20,500

Fire Services  
\$13,778

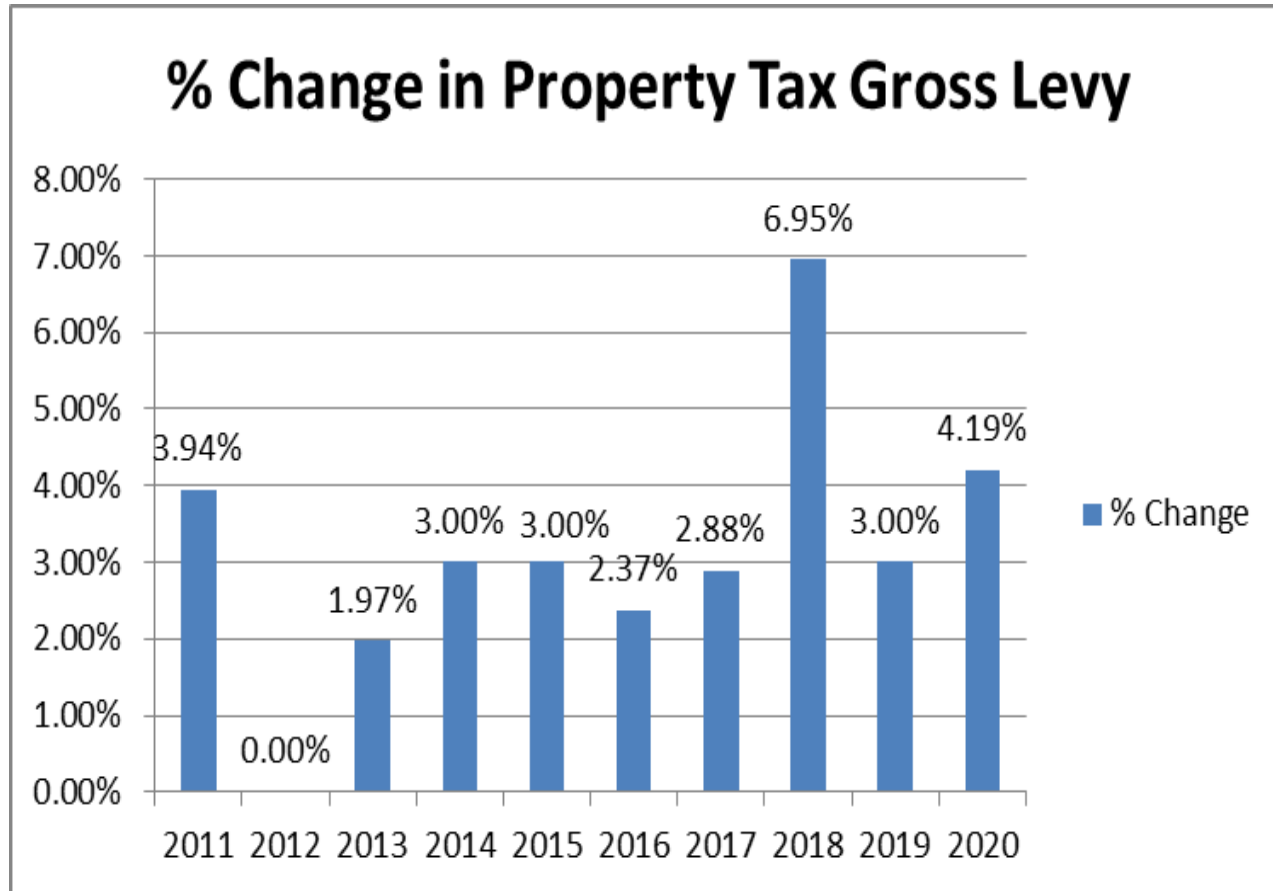
Public Works  
Contractual Services  
\$13,750

Ramsey County  
Dispatch Svs.  
\$6,050

Council Contingency  
\$15,000



# City Property Tax Levy History





# Tax Rate for Little Canada Residents

	2018	2019	2020
County Tax Rate	53.962%	52.879%	52.158%
School Tax Rate (District 623)	34.396%	31.687%	30.778%
<b>City Tax Rate</b>	<b>26.664%</b>	<b>26.131%</b>	<b>25.676%</b>
Other Tax Rate	10.169%	9.794%	9.661%
<b>Total Tax Rate</b>	<b>125.191%</b>	<b>120.491%</b>	<b>118.273%</b>

School Tax Rate (District 624)	23.685%	26.081%	26.791%
<b>Total Tax Rate</b>	<b>114.48%</b>	<b>114.885%</b>	<b>114.286%</b>

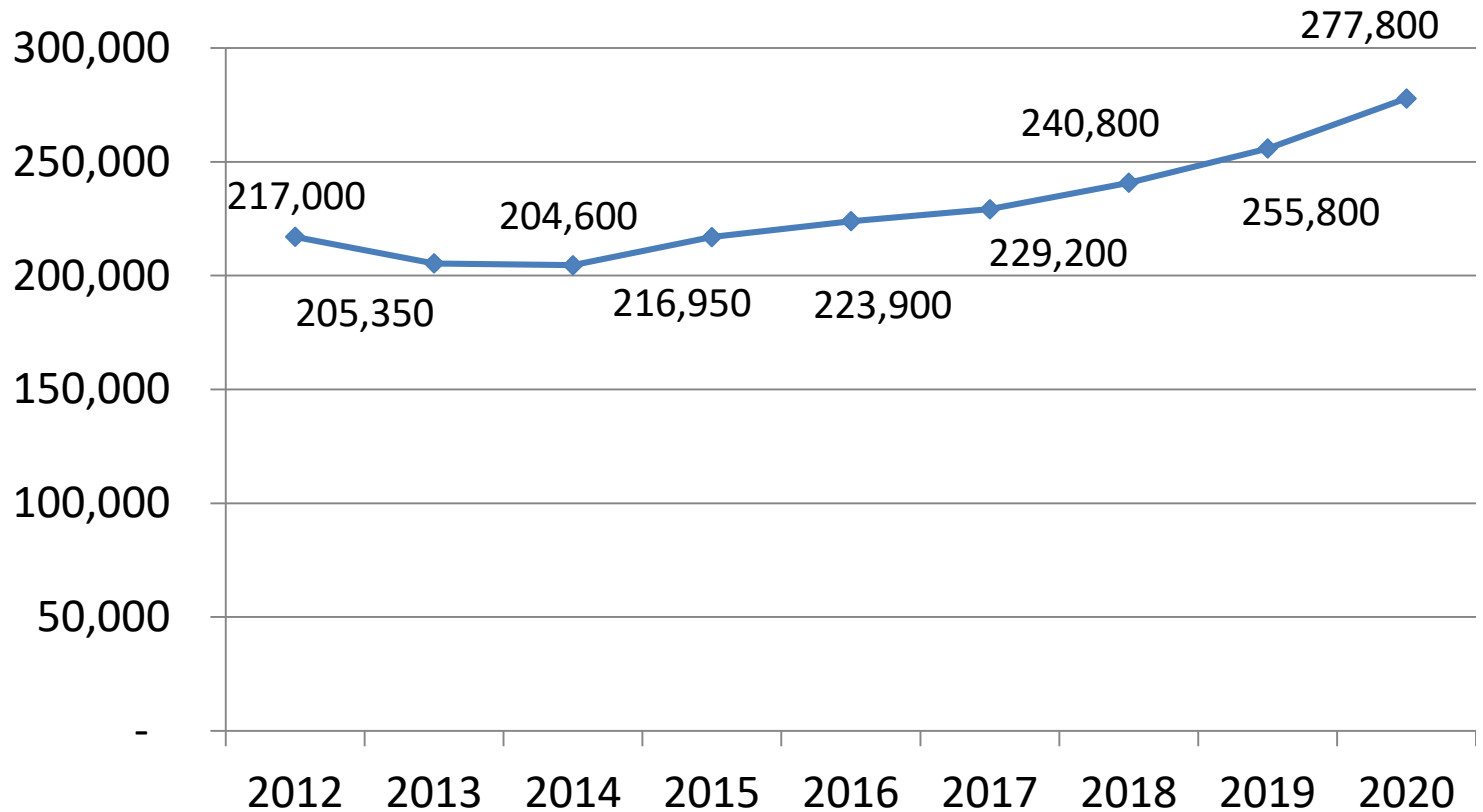


# Tax Capacity and Tax Rate

	2019	2020	% Change
Tax Capacity	\$11,151,931	\$11,765,847	5.51%
Tax Rate	26.131	25.676	-1.74%



# Median Value Home 2012-2020



# Property Tax on Median Home \$277,800

	2019 Certified Levy	Final Proposed 2020 Levy	\$ Increase (Decrease)	% Increase (Decrease)
Tax Levy	\$3,339,258	\$3,479,283	\$140,250	4.19%

Market Value for Pay 2019	Market Value for Pay 2020	Taxable Market Value for Pay 2020	City Tax \$ 2019	City Tax \$ 2020	\$ Increase (Decrease)	% Increase (Decrease)
\$184,200	\$200,000	\$180,800	\$427	\$464	\$37	8.7%
\$230,200	\$250,000	\$235,300	\$558	\$604	\$46	8.2%
<b>\$255,800</b>	<b>\$277,800</b>	<b>\$265,600</b>	<b>\$631</b>	<b>\$682</b>	<b>\$51</b>	<b>8.1%</b>
\$276,200	\$300,000	\$289,800	\$689	\$744	\$55	7.9%

23% decrease or 0%; 54% .1% to 10%; 23% over 10.1%



# What do my City taxes pay for?

City Services	2019 Amount	2020 Amount
Police Services	\$290.54	\$305.64
Fire Services (includes Fire Equip. Levy)	\$112.55	\$120.01
Public Works Services (includes Infrastructure Fund Levy)	\$82.69	\$93.77
Parks, Recreation & Community Services	\$79.28	\$84.23
General Government	\$40.92	\$53.61
Community Development	\$25.02	\$21.79
Contingency	\$0.00	\$2.95
Total	\$631.00	\$682.00

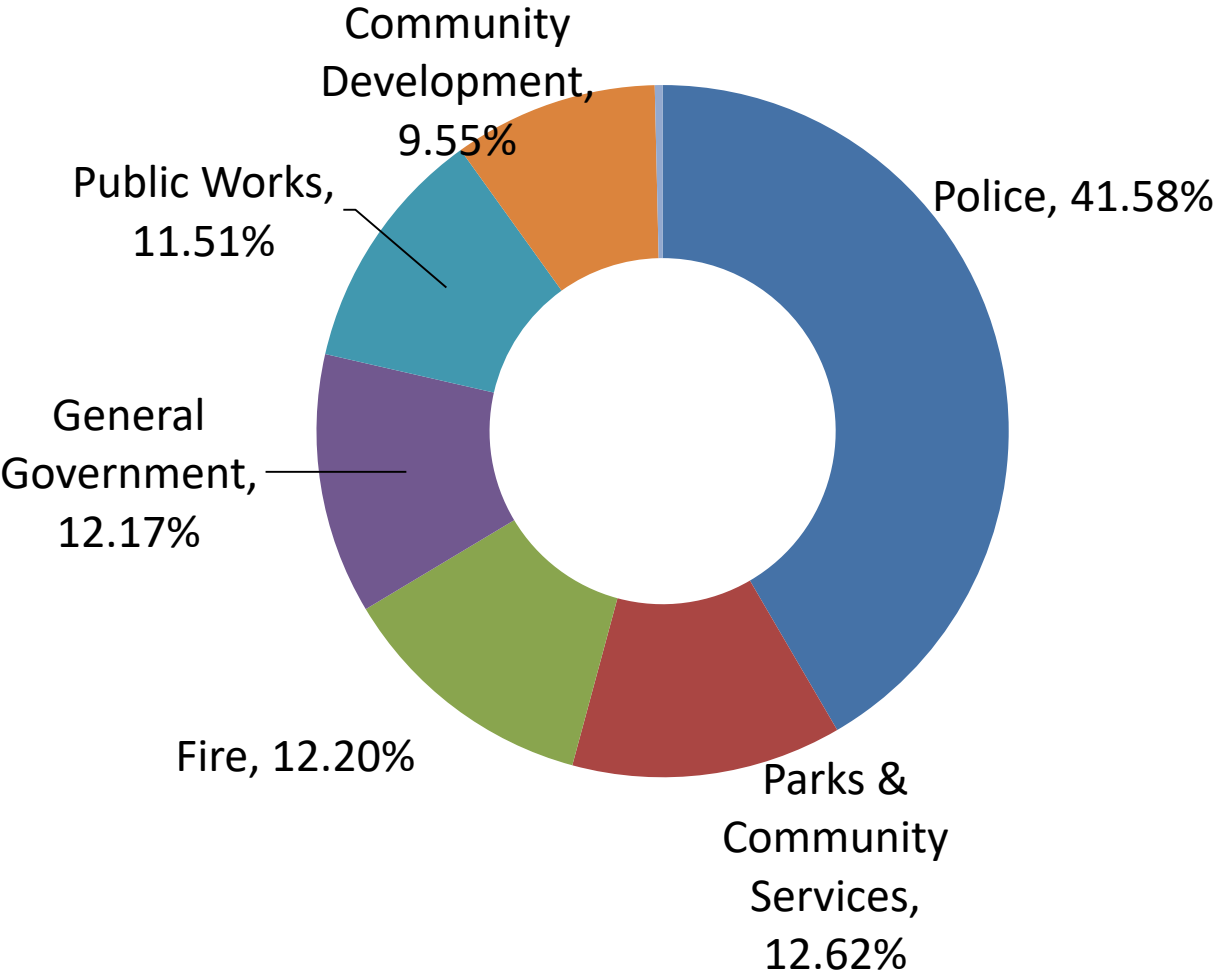


# 2020 Operating Budgets

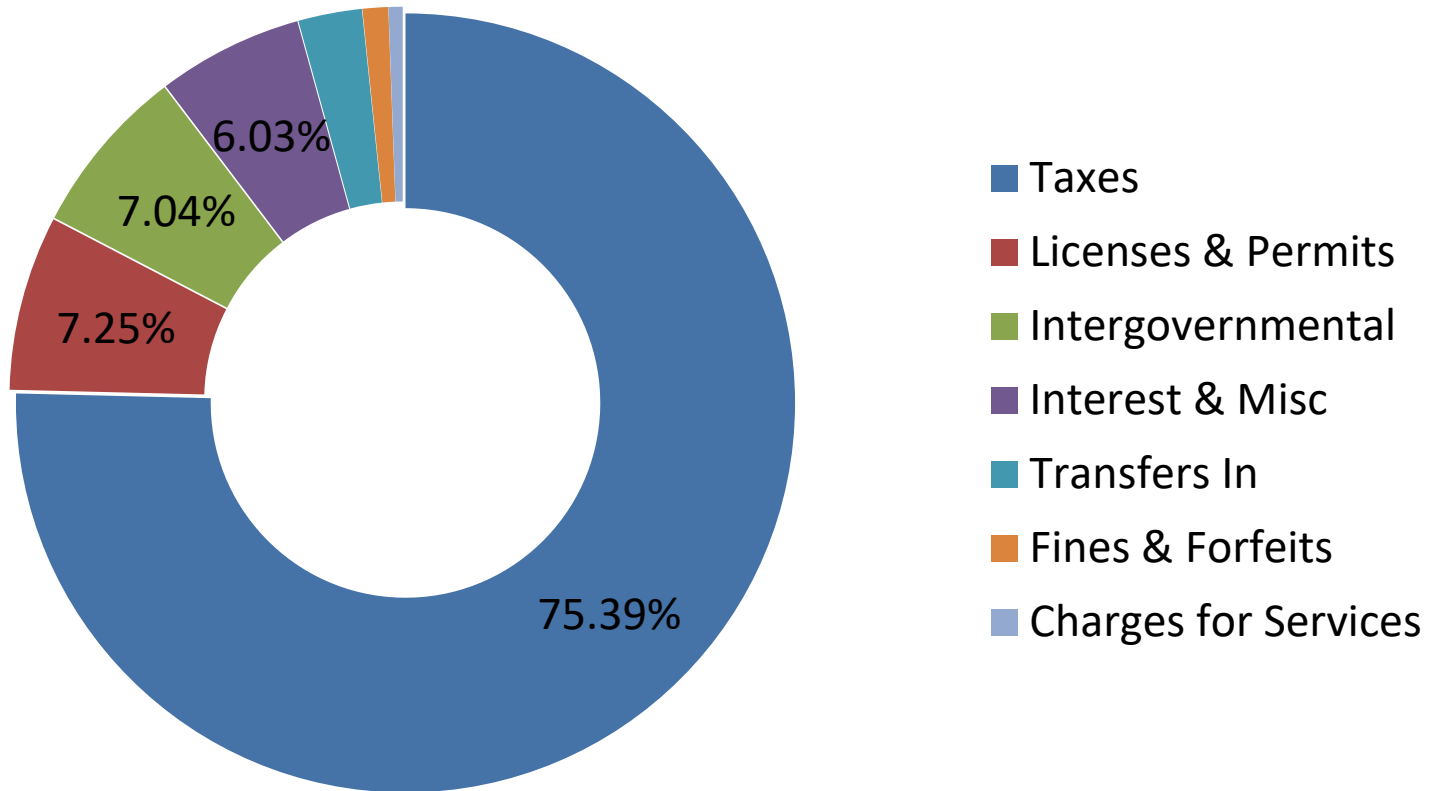
<b>Fund</b>	<b>Revenues</b>	<b>Expenditures</b>
General Fund	\$4,134,837	\$4,134,837
Special Revenue Funds	604,195	647,323
Debt Service Funds	639,728	455,098
Capital Project Funds	3,050,428	4,766,967
Enterprise Funds	3,442,185	3,786,235
Internal Service Fund	192,340	192,340
<b>Total All Funds</b>	<b>\$12,063,713</b>	<b>\$13,982,800</b>



# General Fund Expenditures



# General Fund Revenues





# Debt Service

Description	Principal & Interest Payment	Funding Source
2014A Bonds	\$225,675	Water/Sewer Replacement Fund (604)
2015A Refunding Bonds	\$148,653	TIF 5-1(St. Jude) Tax Increment Revenue
Notes-Canabury Square	\$7,690	Canabury Square Special Assessments
Notes-Canabury Condos	\$13,260	Canabury Condo Special Assessments
Notes-Fleur Royale	\$7,070	Fleur Royale Special Assessments
Interfund Loan-Canabury Square	\$50,000	Canabury Square-Special Assessments

- Note-None of these debt service payments impacts the levy.



# One Last Thing

- State provides direct property tax relief to taxpayers
  - Homeowner's Homestead Credit Refund
  - Special Property Tax Refund
  - Renter's Property Tax Refund
  - Senior Citizens Property Tax Deferral Program
- Contact MN Department of Revenue
  - 651-296-3781 or  
[www.revenue.state.mn.us](http://www.revenue.state.mn.us)



# Next Steps

- Public Comment
- Adopt 2020 Budget
- Adopt 2019 Tax Levy, Collectible in 2020
- Adopt 2020 Salary Schedule

