



2020 - 2021 Budget Summary

Budget Hearing

December 2, 2019 at 7 pm

Council Chambers

November 2019

Dear Citizens,

In preparing our 2020-2021 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 in the City

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 2020-2021 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 2020-2021 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 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 2020 tax levy increases 5.45%
- Total market value increases 7.76% and taxable value increases 6.79%
- City tax rate decreases 1.04% due to the combined impact of the levy and taxable value increase
- City receives approximately 25% of total property taxes in 2020; other taxing jurisdictions collect the remaining 75%
- City share of the tax bill ranks 4th lowest among comparison cities in 2019 (25% below the average)
- About 31 cents of each property tax dollar goes to support public safety, followed by replacement costs at 20 cents, parks and recreation at 18 cents, debt service at 10 cents, general government and public works at 7 cents each, community development at 4 cents, community center at 2 cents and 1 cent for recreation programs
- About 92% of home values increase for 2020 taxes, and 8% of home values decrease or remain 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 2020 include:

- Total tax levy increases 5.45%
- Taxable value increases 6.79% (to \$35.799 million for 2020)
- Tax rate decreases 1.04% due to levy and value changes
- Fiscal disparities contribution increases 3.13%

	2019	2020	Change		Impact on Total Levy
	Adopted Levy	Proposed Levy	Amount	Percent	
General Fund	\$ 8,185,180	\$ 8,822,826	\$ 637,646	7.79%	5.25%
EDA Fund	150,000	160,000	10,000	6.67%	0.08%
Debt (all funds combined)	1,311,000	1,180,000	(131,000)	-9.99%	-1.08%
Replacement Funds	2,471,000	2,607,000	136,000	5.50%	1.12%
Capital Improvement Funds	40,000	50,000	10,000	25.00%	0.08%
Total Tax Levy	\$ 12,157,180	\$ 12,819,826	\$ 662,646	5.45%	5.45%
Taxable Value (millions)	\$ 33.522	\$ 35.799	\$ 2.277	6.79%	
Tax Rate-City	32.960%	32.618%	-0.342%	-1.04%	
Fiscal Disparities Contribution	\$ 1,108,392	\$ 1,143,065	\$ 34,673	3.13%	

The majority of the General Fund levy increase for 2020 is related to wage and benefit costs (\$381,192), police and fire contracts (\$219,816), computer maintenance and support costs (\$57,546), support for the Community Center and Park and Recreation funds (\$48,000) and election costs (\$42,430). Capital replacement funds account for \$136,000 of the levy increase, followed by \$10,000 for capital improvements, and \$10,000 for the EDA. Levies for debt payments result in a decrease in the City levy of \$131,000, and is the result of the retirement of the fire station improvement bonds. Additional information is provided on the next page.

Staff changes & wage adjustments/benefits (net)	\$	381,192
Public Safety contracts (police & fire)		219,816
Capital funds		146,000
Computer maintenance/support		57,546
Transfers to Community Center/Park & Rec. funds		48,000
Election costs		42,430
EDA levy		10,000
Newsletter		(16,000)
Transfer from utility funds		(20,000)
Central Garage equipment/building charges		(24,121)
Engineering fees		(30,000)
Permit revenue		(42,200)
Administrative charges to other funds		(57,470)
Debt levies		(131,000)
All other changes combined (net)		78,453
Total City levy changes		<u>662,646</u>
HRA levy		<u>50,000</u>
Total levy changes	\$	<u><u>712,646</u></u>

- Personnel costs include a 3% wage adjustment, step increases for employees in the step process, pay plan adjustments, health insurance contribution, staff changes, and mandatory contributions to social security, PERA and workers compensation insurance.
- Public safety includes police patrol, investigations, dispatch, animal control and fire protection
- Capital funds support purchase of assets (streets, parks, IT etc.)
- Computer costs relate to a software licensing
- City contribution to the Community Center and Park and Recreation programs funds increase
- Election occurs every other year
- Increase in the EDA and HRA levies
- Transfers from utility funds increase \$20,000
- Central Garage charges cover equipment used in service delivery
- Engineering fees, License and permit revenue and administrative charges increases
- Debt service payments decrease as a result of the retirement of a tax supported debt issue

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 2020 and 2021 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.

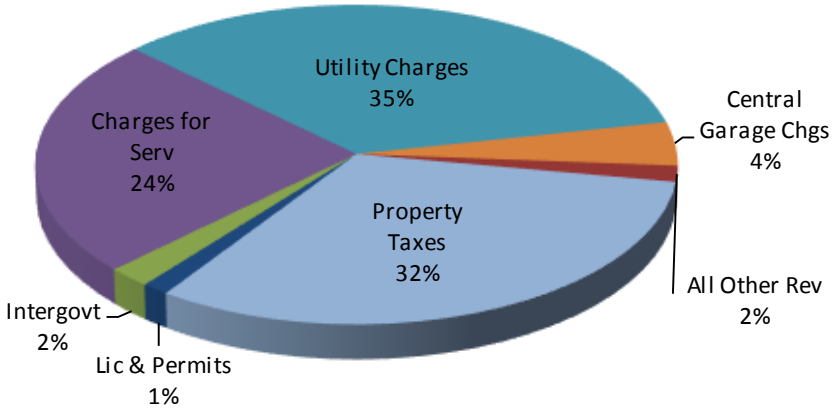
Capital Project Funds (for the construction and replacement of major assets) are not included in the table on the next page.

Total expense is expected to increase 7.2% for 2020.

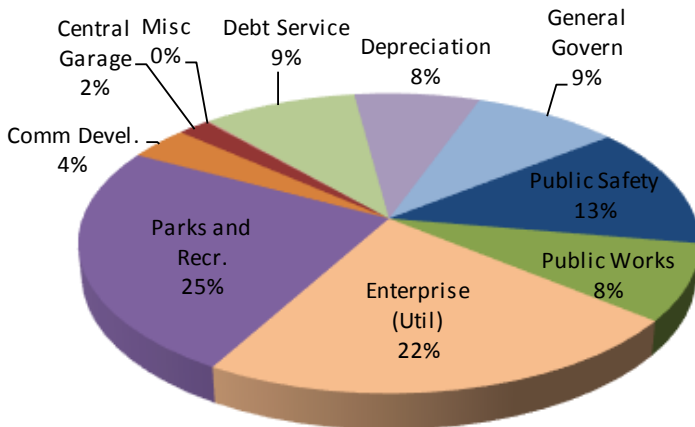
	2018	2019		2020	2021
	Actual	Budget	Revised Estimate	Proposed Budget	Proposed Budget
Revenue					
Property Taxes	\$ 8,959,029	\$ 9,856,180	\$ 9,856,180	\$ 10,422,826	\$ 10,928,184
Special Assessments	190,977	231,111	175,901	194,024	254,190
Licenses and Permits	634,797	375,000	607,500	421,900	333,300
Intergovernmental	955,159	700,622	700,622	670,022	662,122
Charges for Services	6,257,427	6,993,216	7,552,589	7,981,305	8,125,941
Fines and Forfeits	59,366	47,500	53,250	53,500	53,500
Utility Charges	10,190,984	10,988,461	10,189,461	11,380,500	11,878,500
Central Garage Chgs	1,299,202	1,493,758	1,380,000	1,451,000	1,495,000
Interest Earnings	307,092	203,660	209,950	211,280	210,140
Other Revenues	99,140	93,550	75,050	73,250	78,750
Total Revenue	\$ 28,953,173	\$ 30,983,058	\$ 30,800,503	\$ 32,859,607	\$ 34,019,627
Expense					
General Government	\$ 2,471,053	\$ 2,694,016	\$ 2,666,578	\$ 2,894,287	\$ 3,018,383
Public Safety	3,941,112	4,070,784	4,115,046	4,290,600	4,431,128
Public Works	2,493,072	2,193,028	2,319,347	2,663,416	2,751,404
Parks and Recr.	6,585,665	6,984,035	7,313,967	7,989,269	8,309,344
Community Devel.	948,750	1,068,011	1,156,462	1,186,946	1,175,490
Enterprise Oper.	6,235,008	7,156,625	6,886,530	7,270,735	7,581,939
Central Garage	573,386	649,940	636,437	635,619	678,304
Miscellaneous	96,484	141,178	69,000	41,000	41,000
Debt Service	2,350,446	2,922,657	2,885,576	3,059,131	3,094,605
Depreciation	2,353,274	2,470,000	2,423,000	2,495,000	2,562,000
Total Expense	\$ 28,048,250	\$ 30,350,274	\$ 30,471,943	\$ 32,526,003	\$ 33,643,597
Other Sources (Uses)					
Sale of Asset-Gain	71,356	45,000	73,600	10,700	43,700
Debt Proceeds	210,209	-	-	22,936	13,944
Debt Refunding	-	-	(160,000)	-	-
Contrib Assets	599,350	-	-	-	-
Transfers In	2,234,400	2,548,400	2,388,400	2,467,678	2,557,237
Transfers Out	(2,090,463)	(1,666,400)	(1,506,400)	(1,594,678)	(1,675,237)
Net Change	\$ 1,929,775	\$ 1,559,784	\$ 1,124,160	\$ 1,240,240	\$ 1,315,674

The anticipated increase in fund equity for 2019 occurs primarily in the general fund, special revenue, utility and internal service funds. Changes in fund balance in the special revenue, 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 (24%), central garage charges (4%), intergovernmental revenue (2%), licenses and permits (1%) and all other revenue (2%).



Public works accounts for 30% of operating expense, including 22% for enterprise operations (utility) and 8% for public works (engineering, streets, trails and forestry). Parks accounts for 25%, followed by public safety at 13%, general government and debt at 9% each, depreciation at 8%, community development at 4% and central garage at 2% .



General Fund

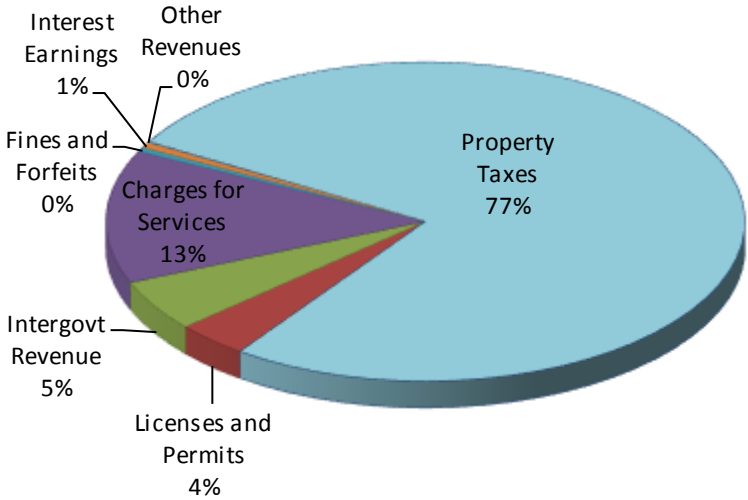
The General Fund is the City's primary operating fund. As such, it accounts for costs associated with basic government activities not already accounted for elsewhere, including: police and fire, street maintenance and snow plowing, community development, park and trail maintenance, city hall operations,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

General fund expenses increase \$788,135 for 2020 (7.1%). Approximately 81% of this increase is funded by property taxes, resulting in an increase in the General Fund levy of \$637,646 for 2020. The remaining 19% of this increase is funded by other General Fund revenue sources.

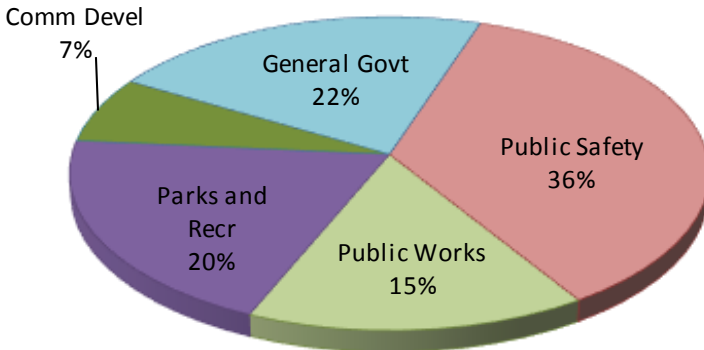
Contractual costs account for 55% of General Fund expense, followed by personal services at 42%, and supplies at 3%.

	Actual 2018	Budget 2019	Estimate 2019	Budget 2020	Budget 2021
Revenue					
Property Taxes	\$ 7,815,776	\$ 8,185,180	\$ 8,185,180	\$ 8,822,826	\$ 9,320,184
Licenses and Permits	634,797	375,000	607,500	421,900	333,300
Intergovernmental	616,145	605,622	603,622	601,122	601,122
Charges for Services	1,424,744	1,426,091	1,603,919	1,557,680	1,535,140
Fines and Forfeits	59,366	47,500	53,250	53,500	53,500
Interest Earnings	70,115	60,000	60,000	60,000	60,000
Other Revenues	20,755	14,850	15,650	13,350	13,850
Total Revenue	\$10,641,698	\$10,714,243	\$11,129,121	\$11,530,378	\$ 11,917,096
Expense					
General Government	\$ 2,283,995	\$ 2,446,057	\$ 2,349,816	\$ 2,612,888	\$ 2,688,325
Public Safety	3,941,112	4,070,784	4,115,046	4,290,600	4,431,128
Public Works	1,488,844	1,691,848	1,717,509	1,839,263	1,899,663
Parks and Recreation	1,873,729	2,163,434	2,200,138	2,396,222	2,487,170
Community Devel.	742,012	704,942	799,400	826,405	810,810
Miscellaneous	-	100,178	-	-	-
Total Expense	\$10,329,692	\$11,177,243	\$11,181,909	\$11,965,378	\$ 12,317,096
Transfers In	863,000	900,000	900,000	920,000	945,000
Transfers Out	(1,015,207)	(437,000)	(437,000)	(485,000)	(545,000)
Net Change	\$ 159,799	\$ -	\$ 410,212	\$ -	\$ -

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 22% for general government, 20% for parks and recreation, 15% for public works and 7% for community development.



Special Revenue Funds

The City operates seven special revenue funds, as follows:

- Recycling accounts for the weekly (starting in 2020) curbside program.
- Community Center accounts for operation/maintenance of the facility. Admissions/memberships provide about 70% of revenue, while rentals, concessions and other fees provide 29%. Inter-fund transfers include \$275,000 from the General fund (to provide general community support and offset free or reduced room rental rates for community groups).
- Recreation Programs accounts for fee-based recreational and social programs, and receives \$150,000 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	62,000	-	-	-
Charges for Services	842,100	3,384,540	1,789,885	370,000
Interest Earnings	-	15,000	3,000	2,000
Other Revenues	200	12,500	-	2,400
Total Revenue	904,300	3,412,040	1,792,885	374,400
Expense				
General Government	-	-	-	202,488
Public Works	824,153	-	-	-
Parks and Recreation	-	3,540,249	2,052,798	-
Community Development	-	-	-	-
Total Expense	824,153	3,540,249	2,052,798	202,488
Other Sources (Uses)				
Transfers In	-	275,000	150,000	-
Transfers Out	-	-	-	(200,000)
Net Change	\$ 80,147	\$ 146,791	\$ (109,913)	\$ (28,088)

- 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	\$ 160,000	\$ 260,000	\$ -	\$ 420,000
Intergovernmental	6,900	-	-	68,900
Charges for Services	-	-	27,500	6,414,025
Interest Earnings	-	-	-	20,000
Other Revenues	-	-	35,000	50,100
Total Revenue	166,900	260,000	62,500	6,973,025
Expense				
General Government	-	-	78,911	281,399
Public Works	-	-	-	824,153
Parks and Recreation	-	-	-	5,593,047
Community Development	160,036	200,505	-	360,541
Total Expense	160,036	200,505	78,911	7,059,140
Other Sources (Uses)				
Transfers In	-	-	10,000	435,000
Transfers Out	-	-	-	(200,000)
Net Change	\$ 6,864	\$ 59,495	\$ (6,411)	\$ 148,885

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 49% of the funding needed for annual principal and interest payments in 2020. 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. Abatement	G.O. Impr. Bonds	Total Debt Funds
Revenue				
Property Taxes	\$ 654,000	\$ 334,000	\$ 8,000	\$ 996,000
Special Assessments	-	-	194,024	194,024
Interest Earnings	10,250	5,000	7,130	22,380
Total Revenue	664,250	339,000	209,154	1,212,404
Expense				
Debt Service	1,263,960	933,975	249,375	2,447,310
Total Expense	1,263,960	933,975	249,375	2,447,310
Other Sources (Uses)				
Debt Proceeds	-	-	22,936	22,936
Transfers In	465,138	522,000	6,140	993,278
Transfers Out	-	-	(61,278)	(61,278)
Net Change	\$ (134,572)	\$ (72,975)	\$ (72,423)	\$ (279,970)

The planned decrease in fund balance is due to past accumulation of resources that will be used to fund current 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 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	-	7,900	-	7,900
Central Garage Charges	1,451,000	-	-	1,451,000
Interest Earnings	16,000	500	2,400	18,900
Other Revenues	-	-	10,000	10,000
Total Revenue	1,651,000	8,400	12,400	1,671,800
Expense				
Central Garage	635,619	-	-	635,619
Miscellaneous	-	9,000	32,000	41,000
Debt Service	83,375	-	-	83,375
Depreciation	740,000	-	-	740,000
Total Expense	1,458,994	9,000	32,000	1,499,994
Other Sources (Uses)				
Sale of Asset-Gain	10,700	-	-	10,700
Transfers In	119,400	-	-	119,400
Transfers Out	(3,000)	-	-	(3,000)
Net Change	\$ 319,106	\$ (600)	\$(19,600)	\$ 298,906

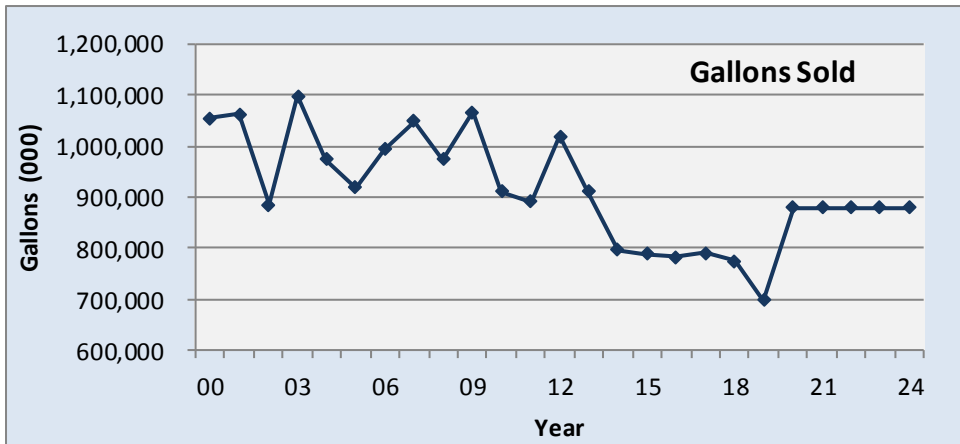
Enterprise (Utility) Funds

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 2020 budget for each of these funds.

	Water	Sewer	Surface Water	Street Lighting	Total
Revenue					
Charges for Services	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
Utility Charges	4,063,500	4,567,500	2,002,500	747,000	11,380,500
Interest Earnings	40,000	35,000	12,000	3,000	90,000
Total Revenue	4,103,500	4,604,000	2,014,500	750,000	11,472,000
Expense					
Enterprise Operations	1,951,684	3,862,722	1,191,515	264,814	7,270,735
Debt Service	391,336	61,239	75,871	-	528,446
Depreciation	971,000	350,000	327,000	107,000	1,755,000
Total Expense	3,314,020	4,273,961	1,594,386	371,814	9,554,181
Other Sources (Uses)					
Transfers Out	(416,000)	(206,000)	(186,000)	(37,400)	(845,400)
Net Change	\$ 373,480	\$ 124,039	\$ 234,114	\$ 340,786	\$ 1,072,419

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 2000, and the estimated gallons used to compute revenue projections in future years (2020 through 2024). The continuing downward trend will force the City to revise the base gallon estimates used to project utility revenue in future 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 2016, 2017 and 2018, with the exception of the water fund in 2018.

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 2020. Significant items impacting utility operations include: depreciation of existing assets (\$1.75 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.

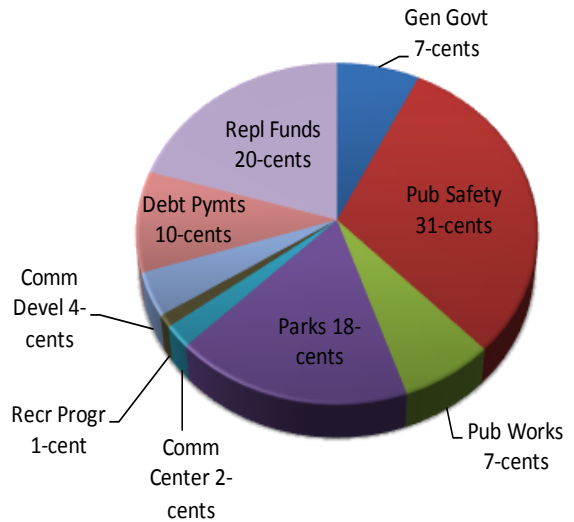
City Property Tax by Program

Shoreview's median home will pay about \$70 more in City property taxes in 2020 (assuming an 7.4% 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 \$317 per year on a median valued home
- Replacement of assets (streets etc.) accounts for \$211
- Parks administration and maintenance accounts for \$185
- Debt service accounts for \$100
- General government accounts for \$75
- Public works accounts for \$73
- Community development accounts for \$43
- Support for community center and recreation programs accounts for \$34

Program	2019	2020	Change	
	City Tax value before MVE-> value after MVE-> Home	City Tax Home	\$	%
General Government	\$ 64.73	\$ 74.63	\$ 9.90	15.3%
Public Safety	295.26	317.49	22.23	7.5%
Public Works	63.68	72.88	9.20	14.4%
Parks and Recreation:				
Park Admin and Maint	166.12	185.23	19.11	11.5%
Community Center Operation	22.07	22.28	0.21	1.0%
Recreation Programs	7.97	12.15	4.18	52.4%
Community Development	35.63	43.05	7.42	20.8%
Miscellaneous	7.90	-	(7.90)	-100.0%
Debt Service	108.44	99.64	(8.80)	-8.1%
Replacement Funds	196.89	211.20	14.31	7.3%
Total City Taxes	\$ 968.69	\$1,038.55	\$ 69.86	7.2%

This pie chart illustrates how the City will spend each tax dollar it receives in 2020. About 31 cents of each tax dollar goes to public safety, followed by replacement costs at 20 cents, parks and recreation at 18 cents (including maint.), debt service at 10 cents, general government and public works at 7 cents each, community development at 4 cents, community center at 2 cents, and recreation programs at 1 cent.



How have home values changed for 2020?

Market Value Changes—Minnesota’s property tax system uses market value to distribute tax burden (adopted levies) among properties served.

Per the Ramsey County Assessor, 92% of Shoreview homes will experience a value increase for 2020 taxes, and 6% 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 40.1%	27	0.3%
Increase 30.1% to 40%	67	0.7%
Increase 20.1% to 30%	33	0.3%
Increase 10.1% to 20%	3,035	32.0%
Increase .1% to 10%	5,512	58.3%
No change	223	2.4%
Decrease .1% to 10%	517	5.5%
Decrease 10.1% to 20%	23	0.2%
Decrease more than 20.1%	5	0.1%
Total Parcels	9,442	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 35% 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 24% of tax bills will increase up to \$100 for the year, and the remaining 41% of homes will increase more than \$100.

Shoreview Residential Property		
Tax Change	Number of Homes	Percent of Total
Decrease or no change	3,417	35.4%
Increase \$1 to \$100	2,280	23.7%
Increase \$101 to \$200	1,676	17.4%
Increase \$201 to \$300	967	10.0%
Increase \$301 to \$400	633	6.6%
Increase \$401 to \$500	261	2.7%
Increase more than \$500	403	4.2%
Total Parcels	9,637	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 20% value increase will pay \$184.56 more City tax
- A median home with an 10% value increase will pay \$95.57 more City tax
- A median home with a 7.4% value increase will pay \$69.86 more City tax
- A median home with no value increase will pay \$10.89 less City tax
- A median home with a 5% value drop will pay \$72.86 less City tax
- A median home with a 10% value drop will pay \$141.41 less City tax

Market Value		Value Change	City Portion of Property Tax		Change in City Property Tax	
2019	2020		2019	2020	Dollars	Percent
\$ 271,900	\$ 326,300	20.0%	\$ 853.99	\$ 1,038.55	\$ 184.56	21.6%
\$ 296,600	\$ 326,300	10.0%	\$ 942.98	\$ 1,038.55	\$ 95.57	10.1%
\$ 303,800	\$ 326,300	7.4%	\$ 968.69	\$ 1,038.55	\$ 69.86	7.2%
\$ 326,300	\$ 326,300	0.0%	\$ 1,049.44	\$ 1,038.55	\$ (10.89)	-1.0%
\$ 343,500	\$ 326,300	-5.0%	\$ 1,111.41	\$ 1,038.55	\$ (72.86)	-6.6%
\$ 362,600	\$ 326,300	-10.0%	\$ 1,179.96	\$ 1,038.55	\$ (141.41)	-12.0%

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 an 7.4% value increase.

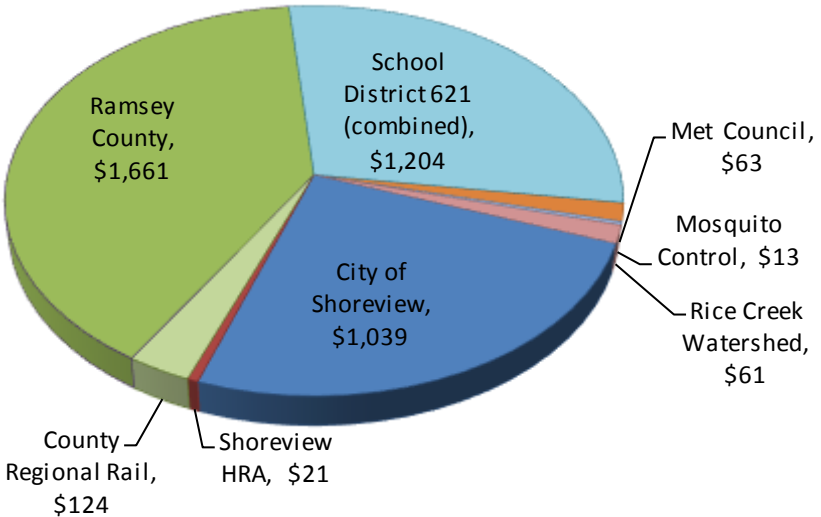
- A home valued at \$150,000 pays \$32.92 more City tax
- A home valued at \$200,000 pays \$43.58 more City tax
- A home valued at \$326,300 pays \$69.86 more City tax
- A home valued at \$400,000 pays \$85.57 more City tax
- A home valued at \$500,000 pays \$96.29 more City tax
- A home valued at \$700,000 pays \$172.77 more City tax
- A home valued at \$900,000 pays \$221.90 more City tax

Market Value		Value Change	City Portion of Property Tax		Change in City Property Tax	
2019	2020		2019	2020	Dollars	Percent
\$ 139,700	\$ 150,000	7.4%	\$ 379.04	\$ 411.96	\$ 32.92	8.7%
\$ 186,200	\$ 200,000	7.4%	\$ 546.15	\$ 589.73	\$ 43.58	8.0%
\$ 303,800	\$ 326,300	7.4%	\$ 968.69	\$ 1,038.55	\$ 69.86	7.2%
\$ 372,400	\$ 400,000	7.4%	\$ 1,215.23	\$ 1,300.80	\$ 85.57	7.0%
\$ 465,550	\$ 500,000	7.4%	\$ 1,534.61	\$ 1,630.90	\$ 96.29	6.3%
\$ 651,800	\$ 700,000	7.4%	\$ 2,273.57	\$ 2,446.34	\$ 172.77	7.6%
\$ 837,850	\$ 900,000	7.4%	\$ 3,039.89	\$ 3,261.79	\$ 221.90	7.3%

Distribution of Property Tax Bill

About 25% of the total property tax bill goes to Shoreview. For 2020, the total tax bill on a \$326,300 Shoreview home located in the Mounds View School District is about \$4,186, and Shoreview's share is \$1,039.

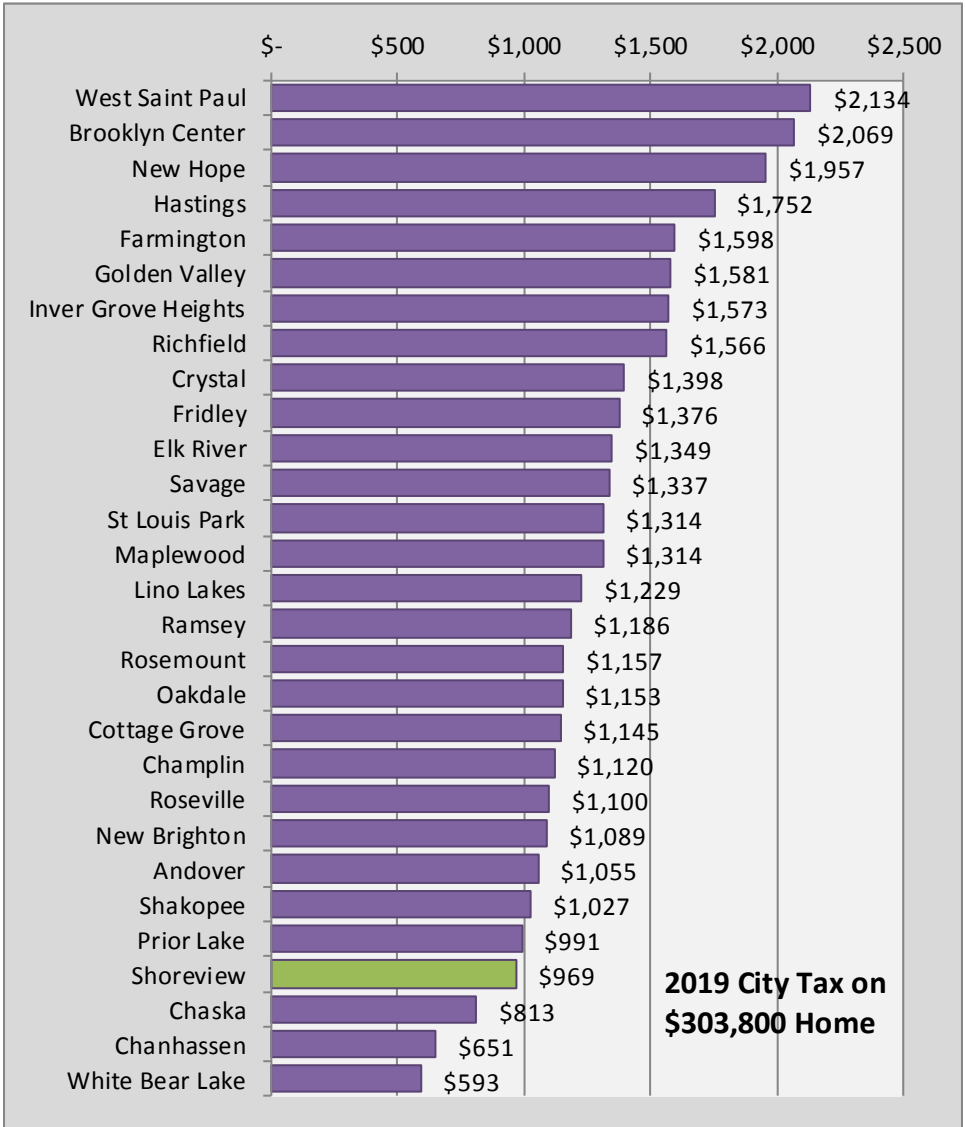
The pie chart below shows the total tax bill by jurisdiction (using preliminary tax rates). Ramsey County receives \$1,661, the Mounds View School district receives \$1,204 for regular and referendum levies, and all other jurisdictions combined receive \$282 (\$124 for County regional rail, \$63 for Met Council, \$61 for Rice Creek Watershed, \$13 for Mosquito Control and \$21 for Shoreview HRA).



School district tax for the Roseville School District (for the same \$326,300 home value) would be \$1,627, which is \$423 more than the \$1,204 total in the Mounds View District.

Property Tax Comparison - City Taxes

This last graph compares the 2019 City portion of the property tax bill for Shoreview and 28 other metro-area cities. All estimates are for a \$303,800 home value (Shoreview's median value in 2019). Shoreview ranks 4th lowest (at \$969), and is about 25% lower than the average of \$1,296. West Saint Paul ranks highest at \$2,134, and White Bear Lake ranks lowest at \$593.



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