



City of  
**CIRCLE PINES**  
*Minnesota*

# Budget

*2020 Proposed Budget Hearing*

*December 10, 2019*

# *What is the Purpose of Budgeting?*

- Communicate the **financial plan** of the City for the upcoming year
  - Outlines **priorities** and goals
  - **Measure** local needs
  - Evaluate State and Federal conditions as they **impact** the City of Circle Pines
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# Your Property Tax Dollar



**40¢**

Centennial School District

**35¢**

City of Circle Pines

**22¢**

Anoka County

**3¢**

Other

# How are Property Taxes Determined?

Process starts by setting the levy.

Total Proposed Local Budget  
- All non-property tax revenue  
= Property tax revenue needed [Levy]



2,832,578
<u>-558,546</u>
\$2,274,032

The levy is then spread among all taxable properties according to their **taxable capacity**.

**Tax Capacity** is the amount that government can levy taxes against.



**Taxable Market Value** **x** **“Res Hstd” Class Rate** **=** **\$\$ Taxable Capacity**

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The final step is to calculate the local property tax rate.

$$\frac{\text{Levy}}{\text{Tax Capacity}} = \text{Local Property Tax Rate}$$

## Levy for 2019

▪ General Fund	\$2,175,781
▪ Police Station Levy	71,489
▪ Street Debt	<u>480,000</u>
	<b>\$2,727,270</b>

↑  
**56.24%**  
Tax Rate

## Proposed Levy for 2020

▪ General Fund	\$2,309,743
▪ Police Station Levy	72,835
▪ Street Debt	<u>450,000</u>
	<b>\$2,832,578</b>

**6% Decrease**  
*from 2019*

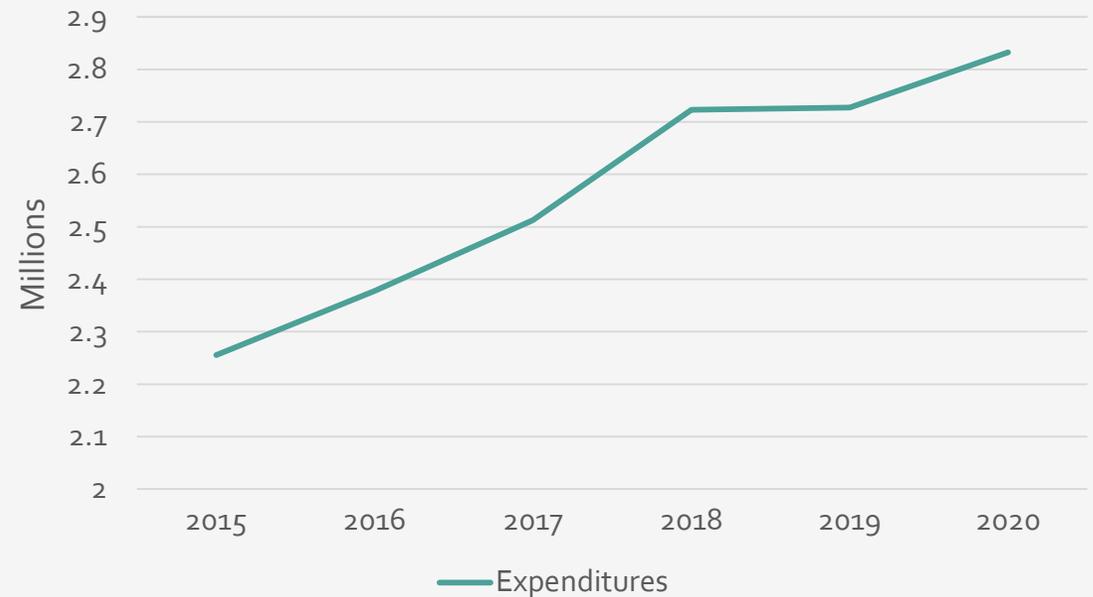
↑  
**52.64%**  
Tax Rate

# *Proposed Budget Expenditures for 2020*

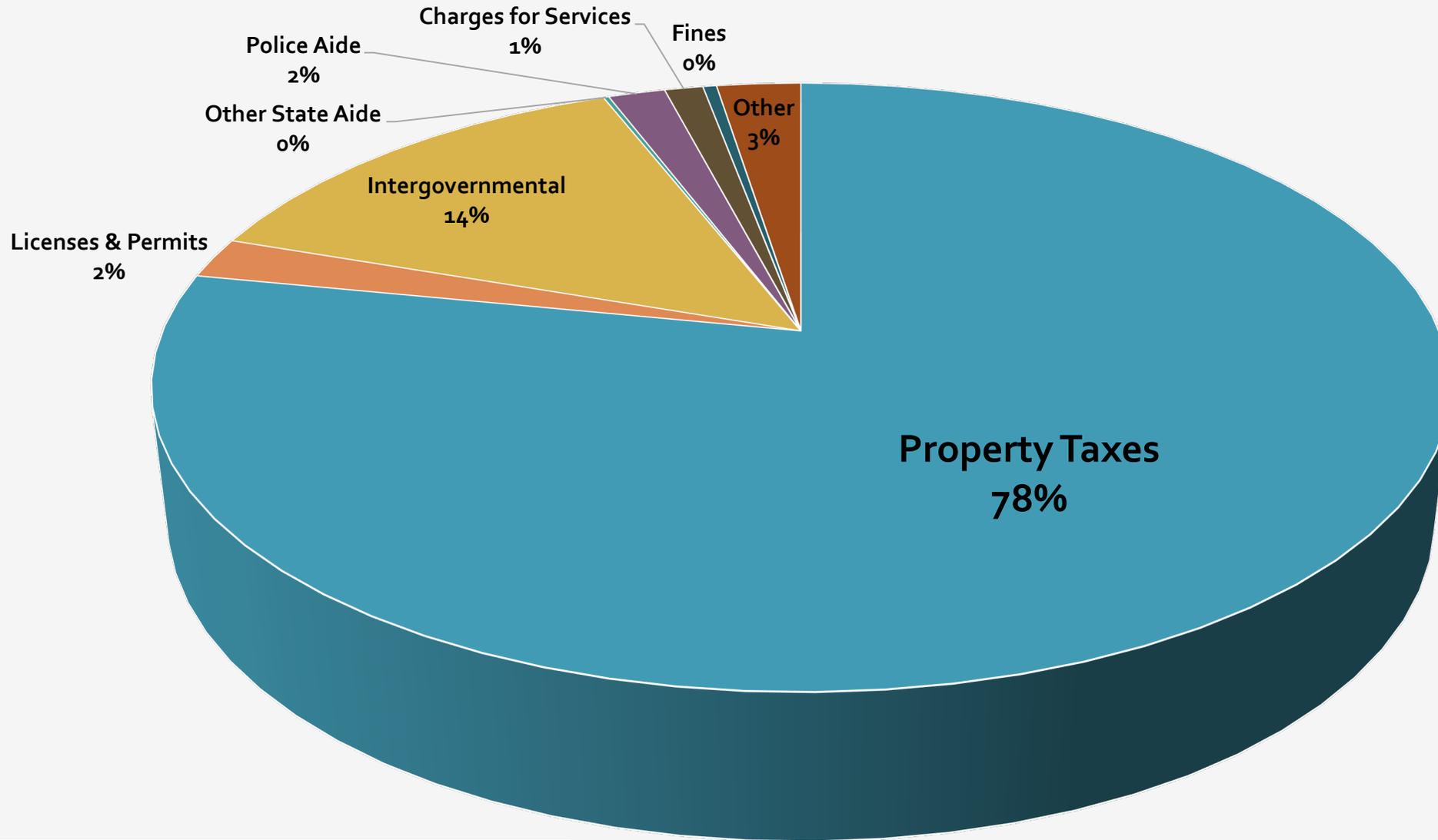
## **\$2,832,578**

### Prior Years' Expenditures

- 2019 Budget \$2,727,270
- 2018 Actual \$2,723,135
- 2017 Actual \$2,512,821
- 2016 Actual \$2,377,691
- 2015 Actual \$2,255,389



# 2020 Revenues



## 2019 – CURRENT YEAR TAXES

	Tax Rate					
Market Value 2018 - Pay 2019		100,000	150,000	200,000	250,000	300,000
Net tax Capacity 2018		717.6	1262.6	1807.6	2352.6	2897.6
Existing 2019 Tax Rate and City Tax	<b>56.24%</b>	<b>404</b>	<b>710</b>	<b>1,017</b>	<b>1,323</b>	<b>1,630</b>

## 2020 – PROPOSED TAXES With **NO** Change in Values

	Tax Rate					
Market Value 2019 - Pay 2020		100,000	150,000	200,000	250,000	300,000
Net tax Capacity 2019		717.6	1262.6	1807.6	2352.6	2897.6
2020 Proposed Tax Rate and City Tax	<b>52.64%</b>	<b>378</b>	<b>665</b>	<b>952</b>	<b>1,238</b>	<b>1,525</b>
Monthly change		\$ (2.15)	\$ (3.79)	\$ (5.42)	\$ (7.06)	\$ (8.69)

## 2020 – PROPOSED TAXES With Average Change in Values **10.3%**

	Tax Rate					
Market Value 2019 - Pay 2020		110,300	165,450	220,600	275,750	330,900
Net tax Capacity 2019		830	1431	2032	2633	3234
2020 Proposed Tax Rate and City Tax	<b>52.64%</b>	<b>437</b>	<b>753</b>	<b>1,070</b>	<b>1,386</b>	<b>1,703</b>
Monthly change		\$ 2.77	\$ 3.60	\$ 4.43	\$ 5.25	\$ 6.08

**Note: Valuation changes are property specific. Tax impact will affect individual property owners differently.**



**Anoka County**  
 Jonell M. Sawyer, Division Manager  
 Property Records and Taxation  
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 Anoka, MN 55303-2281  
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Taxpayer(s):

**Property ID  
 Information  
 HERE**

Tax Statement		2019	
2018 Values for Taxes Payable in			
Step	Values and Classification		
	Taxes Payable Year:	2018	2019
	Estimated Market Value:	224,700	237,300
1	Homestead Exclusion:	17,017	15,883
	Taxable Market Value:	207,683	221,417
	Property Classifications:	Res Hstd	Res Hstd
<i>Sent in March 2018</i>			
Step	Proposed Tax		
2	2019 Proposed Property Tax:	\$3,213.84	
<i>Sent in November 2018</i>			
Step	Property Tax Statement		
3	1st Half Taxes:	\$1,811.36	
	2nd Half Taxes:	\$1,811.36	
	Total Taxes Due in 2019:	\$3,622.72	

**Taxable  
 Market Value**

**Class Rate**

**\$\$\$** You may be eligible for one or even two refunds to reduce your property tax.  
**REFUNDS?** Read the back of this statement to find out how to apply.

Taxes Payable Year:		2018	2019
1.	Use this amount on Form M1PR to see if you are eligible for a homestead credit refund. File by August 15. If this box is checked, you owe delinquent taxes and are not eligible. <input type="checkbox"/>		\$3,598.70
2.	Use these amounts on Form M1PR to see if you are eligible for a special refund.	\$3,080.84	
<b>Property Tax and Credits</b>			
3.	Property taxes before credits	\$3,080.84	\$3,598.70
4.	Credits that reduce property taxes		
	A. Agricultural and rural land credits	\$0.00	\$0.00
	B. Other credits	\$0.00	\$0.00
5.	Property taxes after credits	\$3,080.84	\$3,598.70
<b>Property Tax by Jurisdiction</b>			
6.	County		
	A. General county levy	\$733.89	\$763.23
	B. Regional rail authority	\$15.33	\$15.16
7.	County/municipal public safety system	\$10.00	\$0.00
8.	City or town	\$1,162.97	\$1,249.46
9.	State general tax	\$0.00	\$0.00
10.	School district #12:		
	A. Voter approved levies	\$393.21	\$839.14
	B. Other local levies	\$673.25	\$629.54
11.	Special taxing districts		
	A. Metropolitan special taxing districts	\$55.17	\$53.79
	B. Other special taxing districts	\$36.93	\$38.75
	C. Tax increment	\$0.00	\$0.00
	D. Fiscal disparity	\$0.00	\$0.00
12.	Non-school voter approved referenda levies	\$0.00	\$0.00
13.	Total property tax before special assessments	\$3,080.84	\$3,598.70
<b>Special Assessments</b>			
14.	Special assessments		
	A. Solid waste management charge	\$24.02	\$24.02
	B. All other special assessments	\$0.00	\$0.00
	C. Contamination tax	\$0.00	\$0.00
15.	<b>TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS</b>	<b>\$3,104.86</b>	<b>\$3,622.72</b>

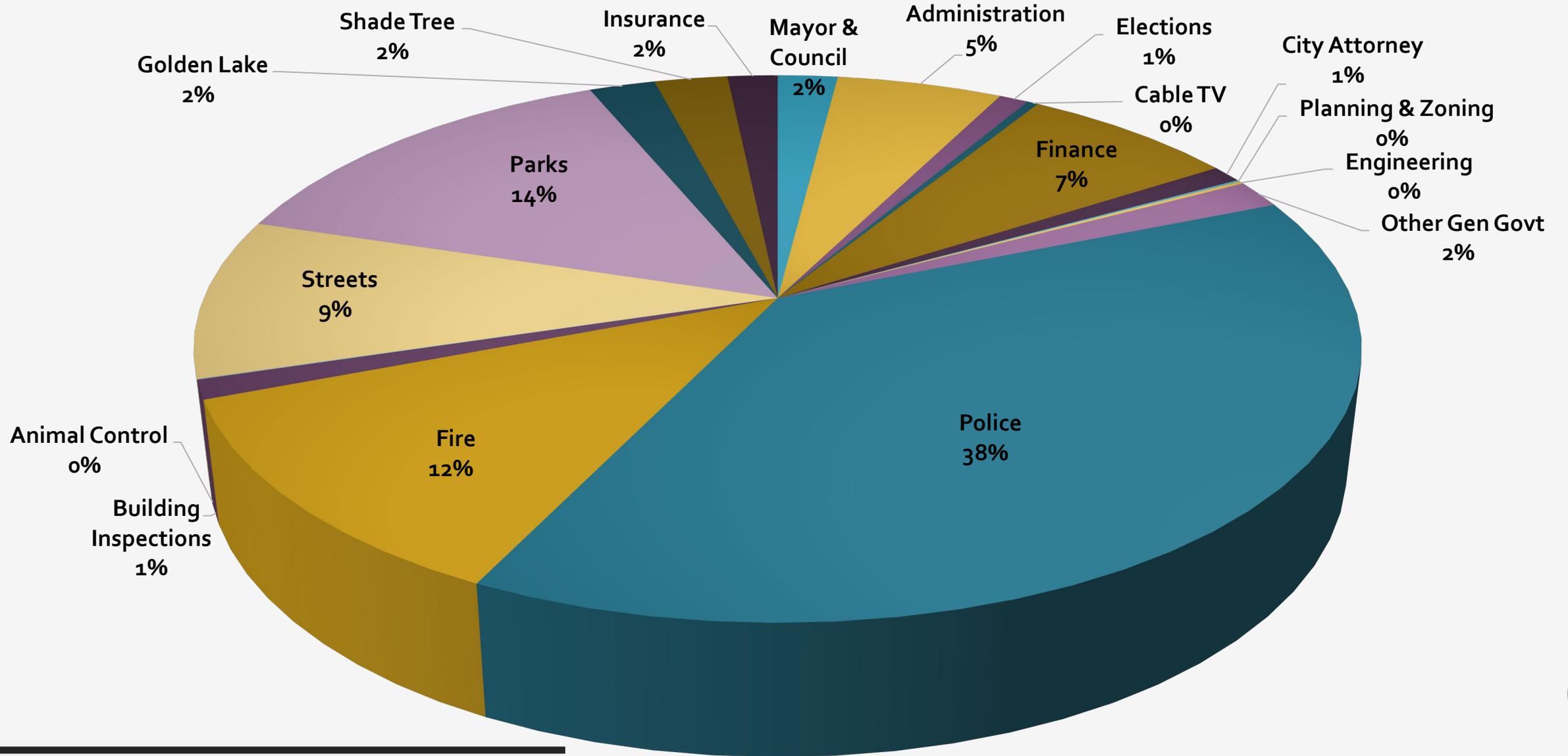
**City of Circle  
 Pines share**

# How does the City of Circle Pines compare to other Minnesota cities of the same size per capita?

	Circle Pines 2017	Dayton 2017	Center-ville 2017	Spring Lake Park 2017	Osseo 2017	Circle Pines Budgeted 2019	Circle Pines Proposed 2020
General Government	\$97	\$136	\$122	\$127	\$234	\$107	\$111
Police/Public Safety	\$205	\$189	\$219	\$245	\$262	\$219	\$233
Fire	\$66	\$44	\$79	\$32	\$51	\$68	\$70
Streets	\$40	\$117	\$76	\$79	\$59	\$51	\$56
Parks & Recreation	\$100	\$25	\$37	\$142	\$57	\$99	\$109
All Other Expenditures	\$10	\$53	\$40	\$61	\$117	\$12	\$10
<b>Total</b>	<b>\$518</b>	<b>\$571</b>	<b>\$573</b>	<b>\$686</b>	<b>\$780</b>	<b>\$556</b>	<b>\$589</b>

\* Data compiled from the OSA website.  
<http://www.osa.state.mn.us/Search/CitySearch.aspx>.

# 2020 Expenditures



# *What are you receiving for the taxes you pay?*

- Fire Response and Protection
  - Police Patrol, Response, and Investigation
  - City plowing, street sweeping and street maintenance
  - Access and use of City parks, trails, ice rinks and baseball fields
- 



Street Sweeping  
Parks  
Police  
Plowing  
Ice Rinks  
Street Maintenance  
Fire Protection  
Trails  
Baseball Fields



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**Questions or Comments?**

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