

NORTH BRANCH CITY COUNCIL AGENDA

MEETING: 2015 BUDGET AND LEVY PUBLIC HEARING
PLACE: CITY HALL, 6408 ELM STREET
DATE: DECEMBER 4, 2014
TIME: 6:30 P.M.

- 7:00 pm
1. CALL TO ORDER
 2. PLEDGE OF ALLEGIANCE
 3. ROLL CALL
 4. 2015 BUDGET AND LEVY REVIEW
 5. PUBLIC COMMENT
Public Comment provides an opportunity for the public to address the Council. Please raise your hand to be recognized. Please state your name and address for the record. This section is for the express purpose of addressing concerns of City services and operations. It shall not be used to clarify individual's views for political purposes.
 6. ADJOURN

Since we do not have time to discuss every point presented, it may seem that decisions are preconceived. However, background information is provided to the City Council on each Agenda item in advance from Staff and appointed Commissions; and decisions are based on this information and past experiences. In addition, some items may also have been discussed preliminarily at Council Work Sessions. If you are aware of information that has not been discussed, please raise your hand to be recognized. Comments that are pertinent are appreciated. Items requiring excessive time may be continued to another meeting.

Upcoming Meeting Reminders

Regular Session – December 8, 2014 – 7 pm
Work Session – December 18, 2014 – CANCELLED
Work Session – January 1, 2015 Work Session– CANCELLED
Regular Session – January 12, 2015 – 7 pm

2015 BUDGET and PROPERTY TAX LEVY HEARING

December 4, 2014

City of North Branch 2015

The 2015 budget planning process began in July with Council's reviews during July, August, and early September. The preliminary budget was submitted to the County in late September for preparation of the "Proposed Taxes 2015" statements that residents and businesses recently received.

The Preliminary Budget had \$80,588 in unspecified reductions when submitted to the County. During October and November continued their review of the budget and these reductions were put into place for the final budget. This budget plan does not call for any capital projects or major expenditures.

The City's tax rates have been reduced from 2014 levels as shown below.

	<u>2014</u>	<u>2015</u>	<u>% Change</u>
Tax Capacity Rate	57.738	57.512	-0.392%
Ref Mkt Val Rate	0.02414	0.02187	-9.414%
EDA/HRA Rate	3.743	3.553	-5.076%

The City's 2015 tax base has increased overall the inclusion of Anderson Windows and Ford Dealership improvements.

Estimated Share of 2015 Tax Dollar

Where does your tax dollar go

	<u>Residential Property</u>	<u>Industrial/Commercial Property</u>
City	32.5 cents	26.2 cents
School District	28.7 cents	20.2 cents
County	38.1 cents	31.5 cents
State		21.5 cents
Spl Tax Dist	0.7 cents	0.6 cents
	<u>\$1.00</u>	<u>\$1.00</u>

<u>Category</u>	<u>Residential Property</u>	<u>Industrial/Commercial Property</u>
Public Safety	7.4 cents	6.0 cents
Public Works	3.5 cents	2.8 cents
General Govt	4.1 cents	3.3 cents
Parks/Library	1.0 cents	0.8 cents
Debt Service(Levy)	16.5 cents	13.3 cents
City Tax Total	<u>32.5 cents</u>	<u>26.2 cents</u>
School/County/Spl Tax	67.5 cents	73.8 cents

NORTH BRANCH 2015 BUDGET by CLASS of FUND

The total City budget plan for 2015 is shown below for the various classes of funds with the General Fund being the primary operating fund for the City

	<u>Revenues</u>	<u>Expenditures</u>
General Fund	3,531,402	3,531,395
EDA Fund	90,100	90,049
Special Revenue Funds	400,107	273,775
Debt Funds	3,329,564	3,154,055
Capital Project Funds**	1,204,050	1,147,878
Enterprise Funds	4,155,670	4,172,286
2015 Budget	<u>12,710,893</u>	<u>12,369,438</u>

Special Revenue Funds are Tax Abatement, TIF, Cable, and FD Equipment Donation Funds.
Debt Funds are the various debt service funds established to track and reserve funds for the City's debt.
Capital Project Funds are various project funds.....Safe Routes to School, ESSBY, Parks Improvements, etc.
Enterprise Funds are the Sewer Fund, Storm Sewer, and Liquor Store Funds.

**The City is not Planning any Capital Project for 2015. The Funds shown here are Expenses for Projects That were undertaken and completed in 2005 thru 2008 with ongoing Assessments as well as Paying back Interfund Loans & County ESSBY Debt

2015 Projected TAX LEVY COMPARISON

2015 BUDGET Plan

Nov 7 2014

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 Levy</u>	<u>2013 Levy</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
General Fund	2,999,368	2,381,460	2,473,908	2,278,774	2,158,499	1,970,623	1,980,074
EDA-Operational Fund	69,287	36,000	32,500	54,000	71,649	45,000	42,600
Debt Levies							
358 1996 D Imp Bond	12,000	20,968					
315 1998 Bid Bond	67,000	64,200	65,310				
301 1999A Imp Bond/2009C Refunding	45,000	50,000	68,250	20,000	65,476	75,000	96,000
315 2001A Fire Hall(+ 1998 Bid Bond)	120,000	147,000	143,965	204,162	203,406	187,361	204,439
389 2005 Land & Lease		20,000	25,000	25,000	-	23,200	
397 2007A Imp Bond	82,991	11,133	8,908	14,828	9,256	-	21,685
2003-2004 Equip Cert	52,000						
388 2005 Equip Cert	72,786	68,679	-				
391 2006 Equip Cert	97,687	80,800	-				
396 2007 Equip Cert	59,580	58,362	-				
399 2008 Equip Cert	31,357	32,416	-				
311 2008A Equip Cert	47,007	47,562	-				
322 Bridge Project		47,964	47,649	47,020	46,389	45,324	49,975
365 Ind Park III- Olson Trust		91,384	85,796	85,796	42,296	53,796	86,066
323 2009D GO TIF Bond			44,278	173,036	174,738	224,800	248,571
387 Taxable Lease Rev				131,600	165,000	193,786	175,000
Assessment Debt		585,734	589,780	589,780	536,005	490,720	614,000
Tax Abatement		97,000	109,859	140,837	144,670	128,159	33,900
Sewer Debt Levy				-			50,579
317 Fire Truck Debt Est.		47,100				17,085	16,670
476 City Debt Repay-Capital Project Funds(ESSBY/Bridge Projects) Pk Imp/Equip/Comm Ctr/Pking Lot				-	150,000	250,000	300,000
476 ESSBY Cnty Debt (7/2016)				20,000	75,000	175,000	175,000
Total Levy	3,803,163	3,840,662	3,695,203	3,784,833	3,842,384	3,879,854	4,094,559

TOTAL LEVY -Percent Change from Prior Yr	0.99%	-3.79%	2.43%	1.52%	0.98%	5.53%
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Recap by General Fund and Debt/Abatement Categories of Levy

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 Levy</u>	<u>2013 Levy</u>	<u>2014 Budget</u>	<u>2015 Budget</u>
GENERAL FUND LEVY -Percent Change from Prior Yr		-20.60%	3.88%	-7.89%	-5.28%	-8.70%	0.48%
DEBT & ABATEMENT LEVY \$'s	734,508	1,423,202	1,188,795	1,452,059	1,612,236	1,864,231	2,071,885
DEBT & ABATEMENT LEVY % Change	5.38%	93.76%	-16.47%	22.15%	11.03%	15.63%	11.14%

Total All City Levies

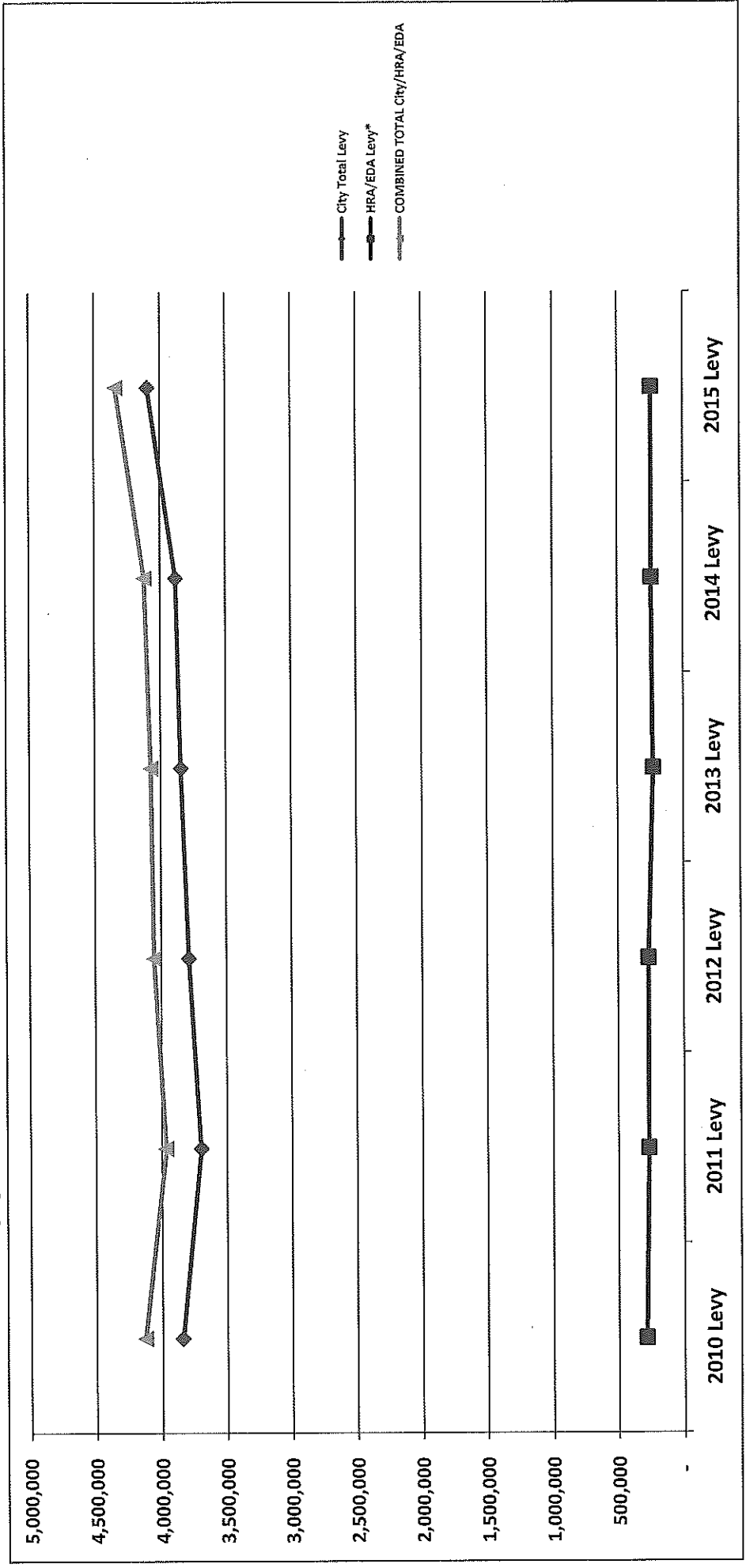
HRA/EDA Levy-Dedicated to ESSBY Debt Repayment	289,546	269,211	268,312	229,590	242,004	241,636
Combined Total City Levy and HRA/EDA Levy	4,130,208	3,964,414	4,053,145	4,071,974	4,121,858	4,336,195
TOTAL ALL CITY LEVIES(General and HRA/EDA) % Change		-4.01%	2.24%	0.46%	1.23%	5.20%

Note: Tax Capacity Increase based on County Auditor Update is going up 5.2% for 2015

2015 CITY & HRA/EDA TAX LEVY

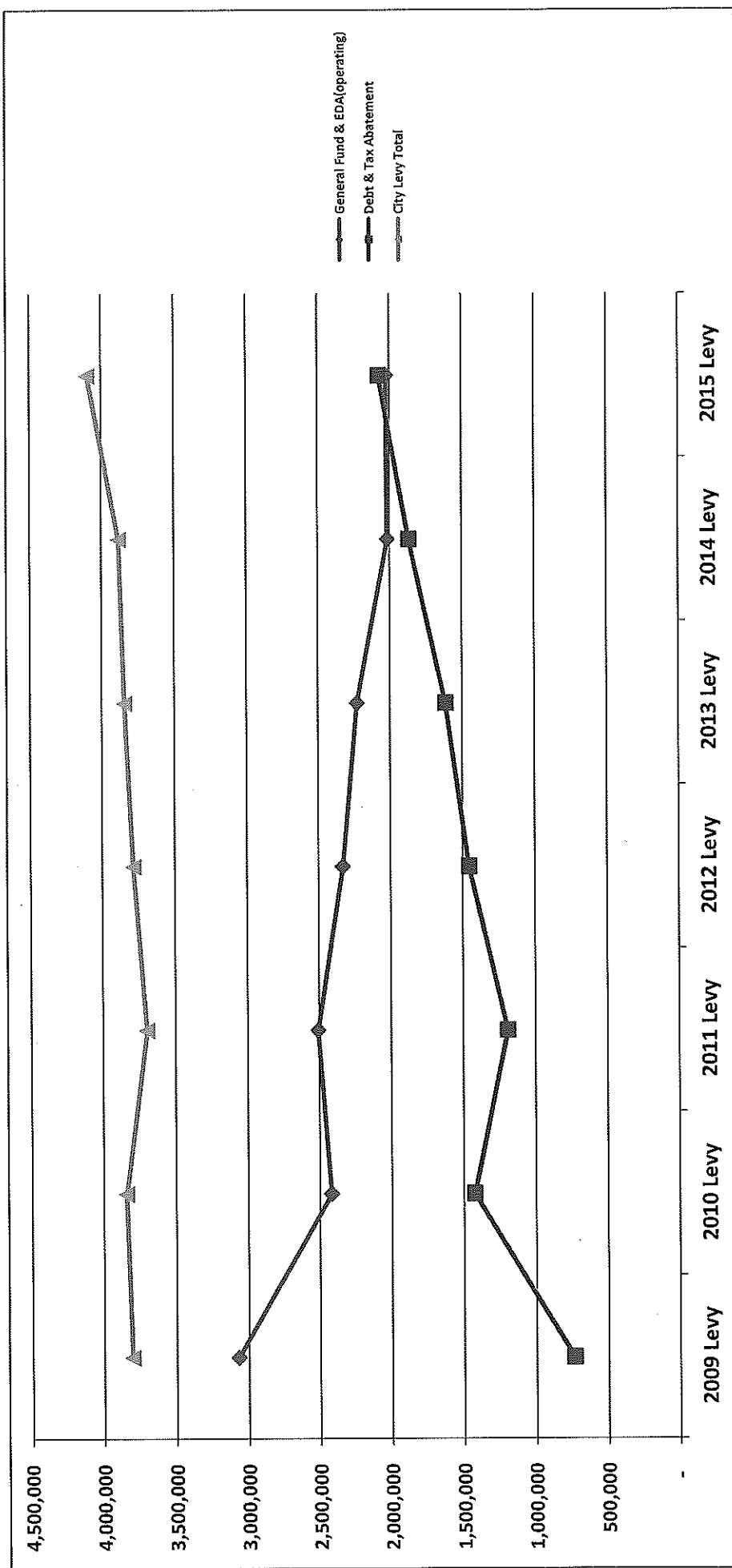
	2010 Levy	2011 Levy	2012 Levy	2013 Levy	2014 Levy	2015 Levy
City Total Levy	3,840,662	3,695,203	3,784,833	3,842,384	3,879,854	4,094,559
HRA/EDA Levy*	289,546	269,211	268,312	229,590	242,004	241,636
COMBINED TOTAL City/HRA/EDA	4,130,208	3,964,414	4,053,145	4,071,974	4,121,858	4,336,195
TOTAL ALL CITY LEVIES (General and HRA/EDA) % Change		-4.01%	2.24%	0.46%	1.23%	5.20%

*-Dedicated to ESSBY Debt Repayment



2015 GENERAL FUND & DEBT LEVIES

	2009 Levy	2010 Levy	2011 Levy	2012 Levy	2013 Levy	2014 Levy	2015 Levy
General Fund & EDA(operating)	3,068,655	2,417,460	2,506,408	2,332,774	2,230,148	2,015,623	2,022,674
Debt & Tax Abatement	734,508	1,423,202	1,188,795	1,452,059	1,612,236	1,864,231	2,071,885
City Levy Total	3,803,163	3,840,662	3,695,203	3,784,833	3,842,384	3,879,854	4,094,559



City of North Branch Budget Summary- 2015

Update Nov 6 2014

Revenues	General Fund										PERCENT CHANGE		DEPT PERCENT OF TOTAL			
	Act 2009	Act 2010	Act 2011	Act 2012	Act 2013	Budget 2014	Budget 2015	2015/2009	2014/2015	2013 Share Gen Fund	2014 Share Gen Fund	2015 Share Gen Fund	2013 Share	2014 Share	2015 Share	
Taxes	2,997,864	2,190,447	2,430,057	2,405,508	2,387,262	2,098,373	2,081,024	-30.58%	-0.83%	69.62%	60.80%	58.93%	69.62%	60.80%	58.93%	
Licenses/Permits	86,546	68,780	119,839	182,006	161,653	142,625	155,700	79.90%	9.17%	4.75%	4.13%	4.41%	4.75%	4.13%	4.41%	
Grants/Aid	579,019	563,890	511,870	470,021	516,650	871,850	952,603	64.52%	9.26%	15.19%	25.26%	26.98%	15.19%	25.26%	26.98%	
Other Gen Govt Chg	155,280	114,837	95,359	77,708	71,191	74,520	77,540	-50.06%	4.05%	2.09%	2.16%	2.20%	2.09%	2.16%	2.20%	
Fines/ Fees	29,266	32,249	25,145	22,787	18,962	21,400	18,400	-37.13%	-14.02%	0.56%	0.62%	0.52%	0.56%	0.62%	0.52%	
Interest/Reimbursements	119,107	229,812	125,635	144,948	128,593	71,600	85,635	-28.10%	19.60%	3.78%	2.07%	2.42%	3.78%	2.07%	2.42%	
Transfers in	-	60,000	128,233	129,800	136,145	171,000	160,500	-	-6.14%	4.00%	4.95%	4.54%	4.00%	4.95%	4.54%	
TOTAL GENERAL	3,967,083	3,260,015	3,436,137	3,432,778	3,400,456	3,451,368	3,531,402	-10.98%	2.32%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

LGA and MVHC are not included in this 2011 Revenue Budget Plan

Expenses	General Fund										PERCENT CHANGE		DEPT PERCENT OF TOTAL			
	Act 2009	Act 2010	Act 2011	Act 2012	Act 2013	Budget 2014	Budget 2015	2015/2009	2014/2015	2013 Share Gen Fund	2014 Share Gen Fund	2015 Share Gen Fund	2013 Share	2014 Share	2015 Share	
Department Council	28,398	22,350	19,174	19,446	20,250	22,732	23,252	-18.12%	2.29%	0.63%	0.66%	0.66%	0.63%	0.66%	0.66%	
City Administrator	105,731	102,444	96,732	90,382	91,040	101,869	105,206	-0.50%	3.28%	2.85%	2.95%	2.98%	2.85%	2.95%	2.98%	
City Clerk	87,285	61,429	52,585	35,595	29,103	32,690	32,190	-63.12%	-1.53%	0.91%	0.95%	0.91%	0.91%	0.95%	0.91%	
Elections	28	6,016	0	11,201	0	10,150	0	-100.00%	-100.00%	0.00%	0.29%	0.00%	0.00%	0.29%	0.00%	
Financial Admin	260,106	233,578	252,820	220,935	211,770	221,738	225,877	-13.16%	1.87%	6.62%	6.42%	6.40%	6.62%	6.42%	6.40%	
City Attorney	34,954	20,892	34,361	32,225	35,371	33,300	35,000	0.13%	5.11%	1.11%	0.96%	0.99%	1.11%	0.96%	0.99%	
City Engineer	95,938	88,649	56,965	19,792	16,888	31,550	29,050	-69.72%	-7.92%	0.53%	0.91%	0.82%	0.53%	0.91%	0.82%	
Planning & Zoning	132,175	114,956	112,387	90,500	93,815	104,984	108,930	-17.59%	3.76%	2.93%	3.04%	3.08%	2.93%	3.04%	3.08%	
Govt Bldgs/Plant	130,810	123,546	140,952	127,144	171,961	162,011	182,717	39.68%	12.78%	5.38%	4.69%	5.17%	5.38%	4.69%	5.17%	
Police Adm	1,264,781	1,310,785	1,141,417	1,128,343	1,101,162	1,223,956	1,256,636	-0.64%	2.67%	34.42%	35.46%	35.58%	34.42%	35.46%	35.58%	
Canine Unit	0	3,250	0	0	0	0	0	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Fire Dept	187,572	255,528	298,561	277,450	280,679	317,018	298,944	59.38%	-5.70%	8.77%	9.19%	8.47%	8.77%	9.19%	8.47%	
Bldg Inspection	154,825	130,608	119,331	115,233	110,416	120,430	120,505	-22.17%	0.06%	3.45%	3.49%	3.41%	3.45%	3.49%	3.41%	
Civil Defense	2,142	2,934	1,718	1,847	2,542	3,650	4,100	91.43%	12.33%	0.08%	0.11%	0.12%	0.08%	0.11%	0.12%	
Animal Control	6,816	8,909	5,944	1,732	3,043	2,000	4,000	-41.31%	100.00%	0.10%	0.06%	0.11%	0.10%	0.06%	0.11%	
Other Protect-St Lgts	49,000	46,021	47,629	50,852	60,661	69,800	74,300	51.63%	6.45%	1.90%	2.02%	2.10%	1.90%	2.02%	2.10%	
Public Works	740,511	580,419	679,950	701,289	680,910	754,736	765,131	3.32%	1.38%	21.29%	21.87%	21.67%	21.29%	21.87%	21.67%	
Culture & Rec	143,065	110,389	104,397	116,525	125,886	129,035	142,793	-0.19%	10.66%	3.94%	3.74%	4.04%	3.94%	3.74%	4.04%	
Libraries	64,848	62,457	65,508	69,570	69,165	69,847	75,813	16.91%	8.54%	2.16%	2.02%	2.15%	2.16%	2.02%	2.15%	
Other Exp-General	80,668	156,375	33,762	105,452	94,252	39,802	46,950	-41.80%	17.96%	2.95%	1.15%	1.33%	2.95%	1.15%	1.33%	
TOTAL GENERAL(See N:	3,569,651	3,441,536	3,264,193	3,215,493	3,198,915	3,451,298	3,531,395	-1.07%	2.32%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

City of North Branch Budget Summary

Enterprise Funds

	REVENUES			EXPENSES						
	Act 2011	Act 2012	Act 2013	Budget 2014	Budget 2015	Act 2011	Act 2012	Act 2013	Budget 2014	Budget 2015
EDA	108,502	113,572	107,026	93,978	90,100	80,149	105,474	94,080	94,080	90,049
Wastewater***	1,144,005	1,336,179	1,254,410	1,441,530	1,481,830	709,407	1,090,574	1,454,631	1,454,631	1,521,238
Storm Water***	303,406	301,439	302,550	293,320	298,720	244,679	262,095	268,084	268,084	298,715
Liquor Store*	2,145,501	2,198,930	2,312,717	2,287,495	2,375,120	2,093,957	2,113,293	2,297,145	2,297,145	2,352,333

* Includes Expenses for Transfer to Gen Fund and Administration Costs to Pay various City Projects therefore Reducing Tax Levy to Residents

** Includes Depreciation for assets for 2009 & 2010

*** 2009 & 2010 do not include transfers

City of North Branch - Department Expense Executive Summary

Expenses	Act 2013	BUDGET		Prel Budget with Updates for 2015	Change \$	Change %	Primary Impact(s) of Causing Change for 2015
		2014	2015				
Council	20,250	22,732	23,252	520	2.3%	Add'l training	
City Administrator	91,040	101,869	105,206	3,337	3.3%	Primarily wage step adjustment	
City Clerk	29,103	32,690	32,190	(500)	-1.5%	Not an election year	
Elections	0	10,150	0	(10,150)	-100.0%	Primarily wage step adjustment and taxes & liability insurance	
Financial Admin	211,770	221,738	225,877	4,139	1.9%	Increase use forecast for 2015 & possible rate increase	
City Attorney	35,371	33,300	35,000	1,700	5.1%	Professional Service cost	
City Engineer	16,888	31,550	29,050	(2,500)	-7.9%	Wage step adjustment, liability insurance, software/computer maint	
Planning & Zoning	93,815	104,984	108,930	3,946	3.8%	Primarily wage step adjustment	
Govt Bldgs/Plant	171,961	162,011	182,717	20,706	12.8%	Reduction in Pension Contribution	
Police Adm	1,101,162	1,223,956	1,256,636	32,680	2.7%		
Fire Dept**	280,679	317,018	298,944	(18,074)	-5.7%		
Bldg Inspection	110,416	120,430	120,505	75	0.1%		
Civil Defense	2,542	3,650	4,100	450	12.3%	Utilities	
Animal Control	3,043	2,000	4,000	2,000	100.0%	Contract fees for services increasing	
Other Protect-St Lgts	60,661	69,800	74,300	4,500	6.4%	Electric utilities	
Public Works	680,910	754,736	765,131	10,395	1.4%	Wage step adjustment, salt, street materials, crack sealing	
Culture & Rec	125,886	129,035	142,793	13,758	10.7%	Wage step adjustment, liability insurance, utilities, motor fuel	
Libraries	69,165	69,847	75,813	5,966	8.5%	Wage step adjustment & utilities	
Other Exp-General	94,252	39,802	46,950	7,148	18.0%	Increase contingency budget	
TOTAL GENERAL	3,198,915	3,451,298	3,531,395	80,097	2.32%		

**** Recap of Fire Dept.... Operating Exp & Pension**

Fire Dept Operating	168,131	201,880	206,420	4,540	2.2%	Repair/maint increases
Fire Dept Pension	112,548	115,138	92,524	(22,614)	-19.6%	Reduction in Pension Contribution Requirements

City of North Branch

General Fund Analysis: Revenue & Expense Shifts

Revenues	2008	% of Total	Budget 2015	% of Total	Change 2008 vs 2015	
					\$	%
Taxes	2,794,950	72.0%	2,081,024	58.9%	(713,926)	-25.5%
Licenses/Permits	148,089	3.8%	155,700	4.4%	7,611	5.1%
Grants/Aid	468,500	12.1%	952,603	27.0%	484,103	103.3%
Other Govt Chg	109,969	2.8%	77,540	2.2%	(32,429)	-29.5%
Fines/Fees	35,456	0.9%	18,400	0.5%	(17,056)	-48.1%
Interest/Reimburse	262,813	6.8%	85,635	2.4%	(177,178)	-67.4%
Transfers in	62,930	1.6%	160,500	4.5%	97,570	155.0%
Total	3,882,706	100.0%	3,531,402	100.0%	(351,304)	-9.0%

Expenses	2008	% of Total	Budget 2015	% of Total	Change 2008 vs 2015	
					\$	%
Council & Elections	39,852	1.0%	23,252	0.7%	(16,600)	-41.7%
Administration	873,274	22.0%	822,375	23.3%	(50,898)	-5.8%
City Attorney & Engineer	123,430	3.1%	64,050	1.8%	(59,380)	-48.1%
Police	1,346,232	33.9%	1,256,636	35.6%	(89,595)	-6.7%
Fire	152,690	3.8%	298,944	8.5%	146,254	95.8%
Other Public Safety	263,230	6.6%	82,400	2.3%	(180,830)	-68.7%
Public Works	969,410	24.4%	765,131	21.7%	(204,279)	-21.1%
Parks/Rec/Lib	200,168	5.0%	218,606	6.2%	18,438	9.2%
Total	3,968,285	100.0%	3,531,395	100.0%	(436,890)	-11.0%

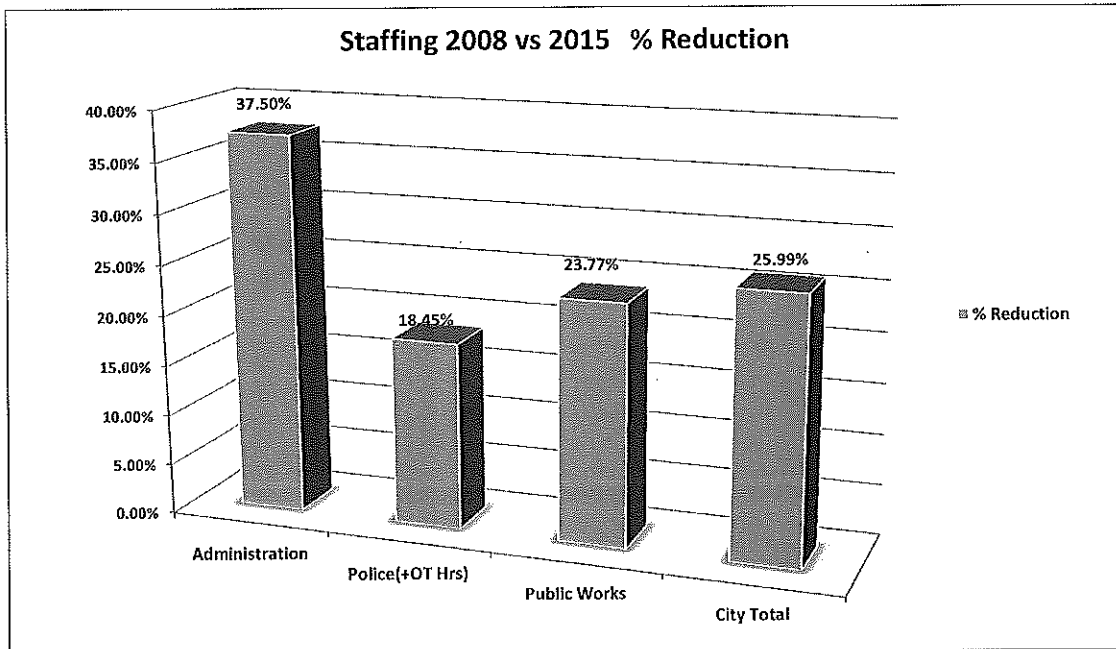
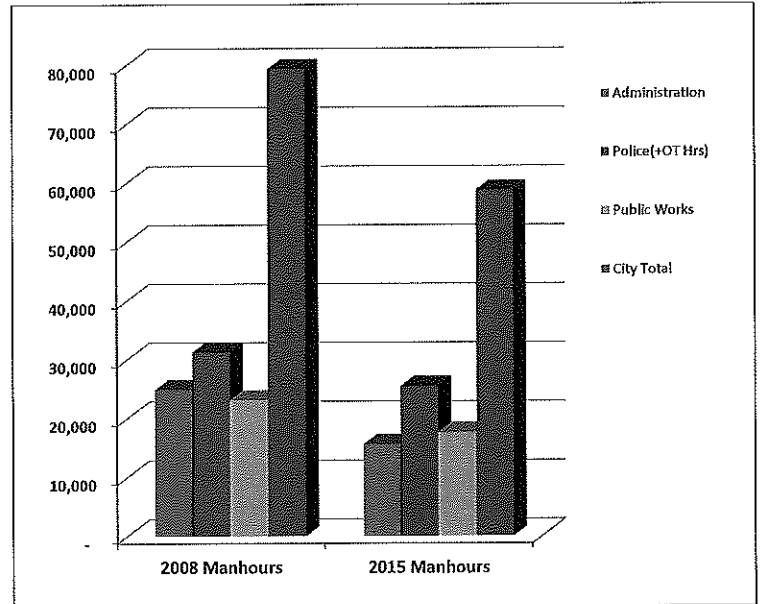
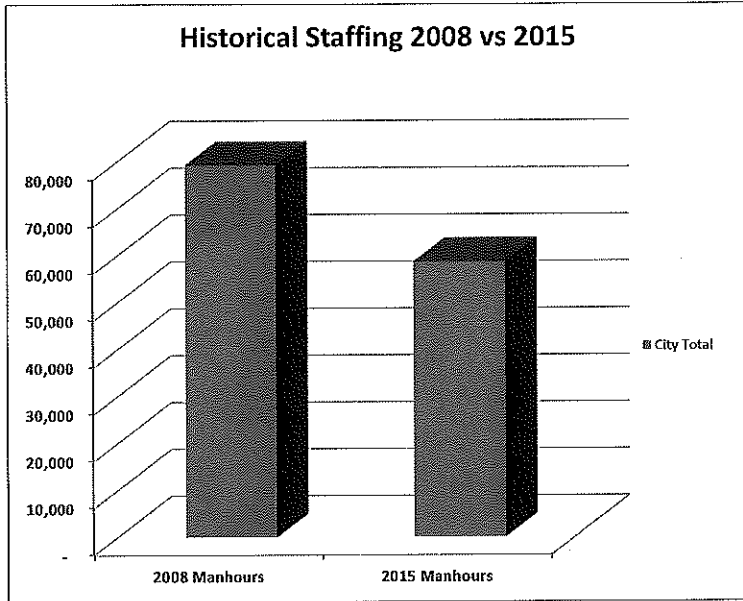
TOTAL GENERAL FUND with Recap of Key Expense Areas					Change 2008 vs 2015	
	2008	% of Total	Budget 2015	% of Total	\$	%
TOTAL GEN FUND EXP	3,968,285	100%	3,531,395	100%	(436,890)	-11.0%
Personnel Exp	2,515,186	63.38%	1,944,570	55.07%	(570,616)	-22.7%
Fire Relief-Retirement	46,730	1.18%	92,524	2.62%	45,794	98.0%
INSURANCE- Property/Lia	62,387	1.57%	70,010	1.98%	7,623	12.2%
MOTOR FUEL	99,908	2.52%	93,825	2.66%	(6,083)	-6.1%
EQUIP REPAIR	79,617	2.01%	165,838	4.70%	86,221	108.3%
SALT/SAND	48,736	1.23%	69,300	1.96%	20,564	42.2%
ROAD Maint Items	395,233	9.96%	242,250	6.86%	(152,983)	-38.7%
Utilities	159,799	4.03%	180,650	5.12%	20,851	13.0%
Legal/Audit/Eng	182,075	4.59%	308,311	8.73%	126,236	69.3%
Professional	126,277	3.18%	227,561	6.44%	101,284	80.2%
Other	252,336	6.36%	136,556	3.87%	(115,780)	-45.9%
Subtotal	3,968,285	100.00%	3,531,395	100.00%	(436,890)	-11.0%

TOTAL GENERAL FUND EXPENDITURES

<u>Recap of Key Expense Areas</u>	2008		2009		2010		2011		2012		2013		2014		2015		<u>% Change 2008 vs 2015</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>		
PERSONNEL EXP-Total Benefits & Wkr Comp	2,515,186	2,320,279	2,222,015	1,948,102	1,858,984	1,787,269	1,894,811	1,944,570	-22.7%								
Fire Relief -Pension Payment	46,730	46,201	123,302	137,251	131,379	112,548	115,138	92,524	98.0%								
INSURANCE- Property/Lia	62,387	73,739	60,765	64,675	62,835	61,160	68,850	70,010	12.2%								
MOTOR FUEL	99,908	64,168	81,427	94,706	88,582	82,812	92,150	93,825	-6.1%								
EQUIP REPAIR	79,617	83,772	104,422	130,661	151,364	141,133	142,489	165,838	108.3%								
SALT/SAND	48,736	30,042	50,782	59,939	31,919	63,758	65,800	69,300	42.2%								
ROAD Maint Items	395,233	255,692	132,866	236,775	238,189	230,640	232,000	242,250	-38.7%								
Utilities-Lights, Bldg Heat/AC/Gas/Water	159,799	162,079	132,887	140,773	145,314	155,291	168,500	180,650	13.0%								
Professional,Auditing, Legal, Eng Fees	182,075	224,016	171,604	197,032	181,136	251,219	296,661	308,311	69.3%								
Professional Svcs	126,277	130,028	98,706	91,023	101,214	185,287	215,611	227,561	80.2%								
Subtotal	3,715,949	3,390,017	3,178,774	3,100,937	2,990,916	3,071,117	3,292,010	3,394,839	-8.6%								
Total (Actual/Budget)	3,968,285	3,569,651	3,441,536	3,264,193	3,215,493	3,198,915	3,451,298	3,531,395	-11.0%								
	93.6%	95.0%	92.4%	95.0%	93.0%	96.0%	95.4%	96.1%									

Historical Staffing Analysis: 2008 vs 2015 Budget

	<u>2008 Manhours</u>	<u>2015 Manhours</u>	<u>% Reduction</u>
Administration	24,960	15,600	37.50%
Police(+OT Hrs)	31,297	25,521	18.45%
Public Works	23,200	17,686	23.77%
City Total	79,457	58,807	25.99%



Residential Homestead Tax Impact - Preliminary Levy - Base Budget (5.2% Increase Over 2014)

NOTE:

**These City tax ESTIMATES are based on PRELIMINARY tax capacity/market value data provided by Chisago County and are subject to change.

2014 Levy

Tax Capacity Rate -	57.738%	Market Rate Levy (Fire Hall) -	0.02413
HRA/EDA Tax Capacity Rate -	3.743%		
Market Value	100,000	150,000	200,000
General Mkt Value Reduction	-	-	-
Market Value Exclusion	28,240	23,740	19,240
Taxable Market Value	71,760	126,260	180,760
Debt & General Fund Levy	414.33	729.00	1,043.67
HRA/EDA Levy	26.86	47.26	67.66
Fire Hall	17.32	30.47	43.62
TOTAL CITY TAX	\$ 458.50	\$ 806.73	\$ 1,154.95

2015 Levy--WITH 6% MARKET VALUE INCREASE

Tax Capacity Rate Debt & GF-	57.512%	Market Rate Levy (Fire Hall) -	0.02186
Tax Capacity Rate HRA/EDA	3.517%		
Market Value	100,000	150,000	200,000
General Mkt Value Increase	6,000	9,000	12,000
Market Value Exclusion	27,700	22,930	18,160
Taxable Market Value	78,300	136,070	193,840
Debt & General Fund Levy	450.32	782.57	1,114.81
HRA/EDA Levy	27.54	47.86	68.17
Fire Hall	17.12	29.75	42.37
TOTAL CITY TAX	\$ 494.97	\$ 860.17	\$ 1,225.36

ANNUAL INC/DEC	\$ 36.47	\$ 53.44	\$ 70.41	\$ 87.38
MONTHLY INC/DEC	\$ 3.04	\$ 4.45	\$ 5.87	\$ 7.28
% INCREASE/DECREASE	7.954%	6.624%	6.097%	5.813%

**Comm/Ind Tax Impact - Preliminary Levy - Base Budget
(At 5.2% Increase Over 2014)**

NOTE:

**These City tax ESTIMATES are based on PRELIMINARY tax capacity/market value data provided by Chisago County and are subject to change.

2014 Levy

Tax Capacity Rate -	57.738%	Market Rate Levy (Fire Hall) -	0.02413	
HRA/EDA Tax Capacity Rate -	3.743%			
Market Value	200,000	400,000	600,000	800,000
Levy	1,876.49	4,186.01	6,495.53	8,805.05
HRA/EDA Levy	121.65	271.37	421.09	570.81
Fire Hall	48.26	96.52	144.78	193.04
TOTAL CITY TAX	<u>\$ 2,046.39</u>	<u>\$ 4,553.89</u>	<u>\$ 7,061.39</u>	<u>\$ 9,568.89</u>

2015 Levy--5% MARKET VALUE REDUCTION

Tax Capacity Rate Debt & GF-	57.512%	Market Rate Levy (Fire Hall) -	0.02186	
Tax Capacity Rate HRA/EDA	3.517%			
Market Value	190,000	380,000	570,000	760,000
Debt & General Fund Levy	1,754.12	3,939.57	6,125.03	8,310.48
HRA/EDA Levy	107.27	240.91	374.56	508.21
Fire Hall	41.53	83.07	124.60	166.14
TOTAL CITY TAX	<u>\$ 1,902.92</u>	<u>\$ 4,263.56</u>	<u>\$ 6,624.19</u>	<u>\$ 8,984.83</u>

ANNUAL INC/DEC	\$ (143.47)	\$ (290.34)	\$ (437.20)	\$ (584.06)
MONTHLY INC/DEC	\$ (11.96)	\$ (24.19)	\$ (36.43)	\$ (48.67)
% INCREASE/DECREASE	-7.01%	-6.38%	-6.19%	-6.10%