

City of Lakeland – 2014 Final Budget & Levy
Presented at December 18, 2013 Truth in Taxation Hearing

Impact of Sales Tax Exemption:

The 2013 Minnesota Legislature enacted a new sales tax exemption for local governments including cities, towns and counties under Minnesota Statutes, section 2978A.70, subdivision 2. This exemption allows cities and counties to purchase taxable tangible personal property and services without paying the state 6.875% sales tax, with certain exceptions, such as motor vehicles, which is subject to the **motor vehicle** sales tax and the new law only applies to the **general** sales tax.

The City of Lakeland paid an estimated \$16,186 in sales tax in 2012. Most of this was attributed to the Water Utility and Public Works. For 2014 the water utility rates and Public Works levy are being kept the same, thus utilizing the benefits of the sales tax exemption.

2014 Final Budget and Levy:

The Final Budget shows a 2.9% increase in the General Fund Budget and 1.6% increase overall. The levy, however, increases only .3% for the General Fund and is flat (zero percent) overall due to utilizing \$25,000 in LGA from the Budget Reserve.

Impact on Residential HomeOwners:

With a zero percent increase in the levy, the overall impact is zero. However, individual properties will be impacted differently due to their individual changes in Taxable Market Values and the Market Value Exclusion. The impact on a \$200,000, \$350,000 and \$500,000 residential home is illustrated on page 12 assuming they increase at the average of 2.1%. The property tax levy change ranges from a \$2.10 decrease for the \$350,000 home to a \$4.15 increase for the \$500,000 home.

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Prepared by Thomas H. Niedzwiecki, Treasurer

City of Lakeland
Summary of 2014 Final Budgets and Certified Levy
12/18/13

	Budget				Certified Property Tax Levy			
	2013	2014	\$ Inc (Dec)	% Inc (Dec)	2013	2014	\$ Inc (Dec)	% Inc (Dec)
A. Summary by Fund: Budget and Levy								
General Fund (Sch B1, B2 & B3)	\$563,467	\$580,079	\$16,612	2.9%	\$540,106	\$541,668	\$1,562	0.3%
Public Works - Streets & Pub Wks Admin (Sch C1)	\$319,089	\$319,089	\$0	0.0%	\$315,789	\$315,789	\$0	0.0%
Public Works - Snow & Ice (Sch C2)	\$70,000	\$72,000	\$2,000	2.9%	\$65,000	\$65,000	\$0	0.0%
Special Parks (includes Beach) (Sch D)	\$25,000	\$25,000	\$0	0.0%	\$25,000	\$25,000	\$0	0.0%
Debt Serv Fund - Fire Station Expansion/Remodel	\$28,681	\$27,860	(\$821)	-2.9%	\$28,681	\$27,860	(\$821)	-2.9%
Fire Relief Association	\$1,500	\$500	(\$1,000)	-66.7%	\$1,500	\$500	(\$1,000)	-66.7%
Debt Serv Fund - Lakeland Village 2008A G.O. Imp Bond	\$20,000	\$20,000	\$0	0.0%	\$20,000	\$20,000	\$0	0.0%
Total Budget and Certified Levy	\$1,027,737	\$1,044,528	\$16,791	1.6%	\$996,076	\$995,817	(\$259)	0.0%
B. Local Levy (Certified Levy less Fiscal Disparity Tax Levy)					\$923,224	\$920,233	(\$2,991)	-0.3%

C. Calculation of Local Tax Rate	2009	2010	2011	2012				
Taxable Market Value	\$239,131,900	\$229,585,300	\$226,363,500	\$204,210,500	\$185,812,500	\$189,635,500	\$3,823,000	2.1%
Local Taxable Value (Tax Capacity)	\$2,505,751	\$2,405,132	\$2,352,210	\$2,106,784	\$1,915,625	\$1,955,157	\$39,532	2.1%
Local Tax Rate	35.125%	38.420%	40.375%	40.375%	48.194%	47.067%	-1.127%	-2.3%
Taxable Market Value Increase		-4.0%	-1.4%	-9.8%	-9.0%	2.1%		


 Prepared by Thomas H. Niedzwiecki, Treasurer

City of Lakeland
2014 Final Budget - General Fund

Description	2010 Full Year Actual	2011 Full Year Actual	2012 Full Year Actual	2013 Annual Budget	2014 Annual Budget	Increase (Decrease) 2014 minus 2013 Budget	
						\$	%
100 General Fund							
A. Receipts							
01 General Property Taxes							
31000 Gen'l Prop Taxes - Current Year	403,048	435,143	458,273	467,254	466,084	(1,170)	-0.3%
31001 Gen'l Prop Taxes - Prior Yrs	8,871	8,939	13,887	0	0	0	
Total 01 General Property Taxes	411,919	444,083	472,160	467,254	466,084	(1,170)	-0.3%
02 Fiscal Disparity Tax Levy							
31050 Fiscal Disp Tax Levy - Curr Year	75,972	80,093	67,812	57,852	60,584	2,732	4.7%
31051 Fiscal Disp Tax Levy - Prior Yrs	0	3,985	1,275	0	0	0	
Total 02 Fiscal Disparity Tax Levy	75,972	84,078	69,087	57,852	60,584	2,732	4.7%
06 31701 Gravel Tax	0	0	0	0	0	0	#DIV/0!
08 Business Licenses & Permits	3,470	3,630	3,815	3,000	3,000	0	0.0%
09 Non-Business Licenses & Permits	818	670	791	500	500	0	0.0%
33001 LGA - Local Government Aid	33,574	0	0	0	0	0	#DIV/0!
33003 MV Credit	2,215	2,167	63	0	0	0	#DIV/0!
33005 PERA Aid	461	461	461	461	461	0	0.0%
23 33620 County Recycling Grant	5,165	5,226	5,226	5,000	5,000	0	0.0%
23 33621 Recycling Other (LS)	2,678	1,821	2,384	2,000	2,000	0	0.0%
27 General Government							
34107 Assessment Searches	0	80	100	100	100	0	0.0%
34109 Applications	725	2,275	1,152	3,500	3,500	0	0.0%
36220 City Hall Rental	1,050	1,500	1,625	1,200	1,200	0	0.0%
Total 27 General Government	1,775	3,855	2,877	4,800	4,800	0	0.0%
35 34790 Newsletter - Oth Serv Charges	3,500	3,500	4,200	3,000	4,000	1,000	33.3%
36 35104 Police Fines & PA Costs	11,434	10,978	9,457	8,500	8,500	0	0.0%
37 36210 Interest Earnings - 4M Fund	332	77	67	1,000	100	(900)	-90.0%
39 36200 Misc Inc	721	269	316	100	50	(50)	-50.0%
Transfer from Oth Funds or Prior Years				10,000	25,000	15,000	150.0%
Total A. Receipts	554,033	560,813	570,904	563,467	580,079	16,612	2.9%
B. Expenditures							
01 Mayor and Council							
41100 Mayor & Council	13,672	13,941	13,941	13,176	13,176	0	0.0%
41120 Planning Commission	579	996	821	2,000	3,600	1,600	80.0%

Amt is net of \$15,000
Contingency

**City of Lakeland
2014 Final Budget - General Fund**

Description	2010 Full Year Actual	2011 Full Year Actual	2012 Full Year Actual	2013 Annual Budget	2014 Annual Budget	Increase (Decrease) 2014 minus 2013 Budget	
						\$	%
Total 01 Mayor and Council	14,250	14,937	14,762	15,176	16,776	1,600	10.5%
02 Administration & Finance							
41350 City Gov't Affairs	14,880	6,965	6,125	6,500	6,500	0	0.0%
41400 City Clerk and Staff	100,150	91,660	94,703	96,922	108,275	11,352	11.7%
41510 Treasurer	5,285	5,315	5,285	5,485	5,625	140	2.6%
Total 02 Administration & Finance	120,315	103,940	106,113	108,907	120,400	11,492	10.6%
03 General Government - Other							
41550 Assessing	10,693	11,028	10,860	11,450	11,300	(150)	-1.3%
41605 City Zoning Administrator	0	0	7,536	25,000	25,000	0	0.0%
41610 Legal Services - General	17,470	9,823	26,287	15,200	16,000	800	5.3%
41615 Legal Services - Prosecution	9,660	9,485	9,653	9,000	9,800	800	8.9%
41620 City Engineer - General	2,889	7,588	6,847	5,000	5,000	0	0.0%
41900 Other General Government	28,444	16,906	16,788	19,872	20,267	395	2.0%
41940 Buildings and Plant	10,468	5,639	10,095	9,000	9,000	0	0.0%
Total 03 General Government - Other	79,623	60,469	88,066	94,522	96,367	1,845	2.0%
04 Public Safety							
42100 Police Protection	94,737	94,653	100,627	102,500	105,500	3,000	2.9% Sheriff Est \$104,000 + Contingency
42200 Fire Protection	96,804	98,641	97,787	102,514	103,804	1,290	1.3%
42500 Civil Defense	153	420	108	1,050	500	(550)	-52.4%
42700 Animal Control	1,902	2,239	1,409	2,200	2,200	0	0.0%
Total 04 Public Safety	193,596	195,953	199,932	208,264	212,004	3,740	1.8%
12 Street Lighting							
43160 Street Lighting	13,439	11,816	12,015	13,200	12,500	(700)	-5.3%
Total 12 Streets and Drainage	13,439	11,816	12,015	13,200	12,500	(700)	-5.3%
18 Refuse & Waste Removal							
43230 Garbage Disp/Clean Up Day	2,161	1,321	1,678	2,400	2,200	(200)	-8.3%
43245 Other Sanitation/Recycling	23,564	18,040	21,486	23,500	23,500	0	0.0%
Total 18 Refuse & Waste Removal	25,726	19,361	23,164	25,900	25,700	(200)	-0.8%
26 Recreation & Parks							
45207 Recreation & Parks	20,651	13,213	23,836	23,500	24,634	1,134	4.8%
Total 26 Recreation & Parks	20,651	13,213	23,836	23,500	24,634	1,134	4.8%
32 Cons of Natural Resources (WMO)	10,194	10,194	10,194	11,000	11,000	0	0.0%

\$27,540 Recycling Services plus \$400 Processing Fees minus \$4,440 Revenue Share

City of Lakeland
2014 Final Budget - General Fund

Description	2010 Full Year Actual	2011 Full Year Actual	2012 Full Year Actual	2013 Annual Budget	2014 Annual Budget	Increase (Decrease) 2014 minus 2013 Budget	
						\$	%
42 48000 Insurance	1,193	2,672	2,311	3,800	3,000	(800)	-21.1%
43 49000 Other Current Expenditures	847	0	4,373	5,000	5,500	500	10.0%
50 Other Expense (Revenue)							
A. Grants		0	0	0	0	0	
C. City Vehicles	0	0	2,000	0	0	0	
D. Office Equipment	0	0	1,000	0	0	0	
E. Communications	7,000	0	0	0	0	0	
F. City Hall	0	0	0	0	0	0	
G. Public Safety	0	0	0	0	0	0	
H. Bike Trail	0	0	0	0	0	0	
I. Civil Defense (Warning Siren, etc)	0	2,000	2,000	2,000	1,000	(1,000)	
J. City Mower	0	0	0	1,000	1,000	0	
Q. Elections	2,000	2,000	4,000	3,000	3,000	0	0.0%
S. City Share of CSAH 18	10,000	4,000	0	0	0	0	
AA. Water Usage Fee Subsidy	28,998	28,998	28,998	28,998	28,998	0	0.0%
DD. TIF District	0	0	0	0	0	0	
EE. Audit & Legal Reserve	0	7,400	6,000	6,000	11,000	5,000	83.3%
FF. Surface Water Drainage	0	0	0	0	0	0	
GG. Codification Contract (LMC)	0	3,088	10,000	6,000	0	(6,000)	-100.0%
HH. Afton-Lakeland Gully Erosion	0	0	0	0	0	0	
II. Local Surface Water Mgmt Plan	4,500	2,500	0	0	0	0	
JJ. Gravel Tax Loan \$40,146.54	7,200	7,200	7,200	7,200	7,200	0	0.0%
ZZ. Budget Reserve		12,500	0	0	0	0	#DIV/0!
Total 50 Other Expense (Revenue)	59,698	69,686	61,198	54,198	52,198	(2,000)	-3.7%
Total B. Expenditures	539,532	502,240	545,964	563,467	580,079	16,612	2.9%
Total 100 General Fund	14,501	58,573	24,940	0	0		

Includes YSB - \$4,200 in 2012 & 213

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City of Lakeland
2014 Final Budget - Public Works

Description	2010 Full Year Actual	2011 Full Year Actual	2012 Full Year Actual	2013 Annual Budget	2014 Annual Budget	\$	%
401 Public Works Fund							
A. 36210 Unallocated Interest Earnings	325	173	172	300	300	0	
B. Public Works Administration							
43305 Wages, Taxes, Benefits	0	9,175	12,148	0	0	0	
43330 Other Expenses	327	464	364	0	0	0	
Total B. Public Works Administration	327	9,638	12,512	0	0	0	
C. Street Maint & Improvements							
31660 Street Maint Levy - Curr Yr	59,444	49,544	49,544	49,544	49,544	0	
31661 Street Maint Levy - Prior Yrs	0	0	0	0	0	0	
31670 Street Imp Levy - Curr Yr	266,245	276,245	266,245	266,245	266,245	0	
31671 Street Imp Levy - Prior Yrs	0	0	0	0	0	0	
35660 Street/Park Maint Serv Chgs	3,269	529	2,887	3,000	3,000	0	
35661 Street Imp Serv Chgs	0	0	0	0	0	0	
Subtotal - Street Revenue	328,958	326,318	318,676	318,789	318,789	0	0.0%
43130 Street Maint incl Wages & Benefits	79,560	35,494	45,071	40,000	40,000	0	
43140 Street Improvements & Drainage	104,633	299,439	323,777	261,089	261,089	0	
43157 Building Rent & Expenses	5,000	5,000	5,251	5,000	4,500	(500)	
43180 Insurance	2,867	1,913	3,436	3,000	3,000	0	
43190 Vehicle & Equip Replacement	3,637	3,600	4,500	4,500	5,000	500	
43191 Vehicle Fuel & Maintenance	2,046	33	3,447	1,000	1,000	0	
43192 Equipment Maintenance	821	17	25	2,000	2,000	0	
43195 Supplies	1,948	569	916	1,500	1,500	0	
43197 Other Expense	1,332	597	1,050	1,000	1,000	0	
Subtotal - Street Expenses	201,843	346,662	387,475	319,089	319,089	0	0.0%
Streets: Transfers and Other	0	0	0	0	0	0	
Total C. Street Maint & Imp	127,114	(20,344)	(68,799)	(300)	(300)	0	
D. Snow & Ice Control							
31650 Snow & Ice Levy - Curr Yr	83,500	65,000	65,000	65,000	65,000	0	
31651 Snow & Ice Levy - Prior Yrs	0	0	0	0	0	0	
35650 Snow & Ice Serv Chgs	7,151	4,792	3,647	5,000	7,000	2,000	
Subtotal - Snow & Ice Revenue	90,651	69,792	68,647	70,000	72,000	2,000	2.2%
43205 Wages, Taxes, Benefits	9,033	14,518	7,069	15,000	9,000	(6,000)	

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**City of Lakeland
2014 Final Budget - Public Works**

Description	2010 Full Year Actual	2011 Full Year Actual	2012 Full Year Actual	2013 Annual Budget	2014 Annual Budget	\$	%
43210 Building Rent	19,080	19,080	20,034	19,000	18,000	(1,000)	
43211 Building Expenses	2,633	3,286	2,299	3,000	3,000	0	
43215 Insurance	1,325	1,484	1,286	2,000	1,500	(500)	
43220 Vehicle & Equip Replacement	10,850	31,000	31,000	11,000	24,000	13,000	
43221 Vehicle Fuel & Maintenance	7,586	9,780	9,478	8,000	9,000	1,000	
43222 Equipment Maintenance	3,230	3,345	770	4,000	3,000	(1,000)	
43225 Supplies, Sand & Salt	5,971	2,266	2,383	6,000	3,500	(2,500)	
43230 Other Expenses	(41)	1,490	959	2,000	1,000	(1,000)	
Subtotal - Snow & Ice Expenses	59,668	86,249	75,278	70,000	72,000	2,000	3.4%
Snow & Ice: Transfers and Other	0	0	0	0	0	0	
Total D. Snow & Ice Control	30,983	(16,457)	(6,631)	0	0	0	
E. Vehicle & Equipment Replacement R	14,600	34,600	35,500	0	0	0	
Total 401 Public Works Fund	172,695	(11,666)	(52,269)	0	0	0	

**City of Lakeland
2014 Final Budget - Special Parks**

Description	2009 Annual Budget	2010 Annual Budget	2011 Annual Budget	2013 Annual Budget	2014 Annual Budget	\$	%
Special Parks							
General Park Improvement Levy	25,000	6,000	6,000	25,000	25,000	0	0.0%
Lakeland Bike Trail Levy	0	0	0	0	0	0	
Subtotal - Park Revenue	25,000	6,000	6,000	25,000	25,000	0	0.0%
General Park Expenses	25,000	6,000	6,000	25,000	25,000	0	0.0%
Lakeland Bike Trail Improvement					0	0	
Subtotal - Park Expenses	25,000	6,000	6,000	25,000	25,000	0	0.0%
Parks: Transfers and Other	0	0	0	0	0	0	
Total Special Parks	0	0	0	0	0	0	

City of Lakeland
Long-Term Improvement Fund
2014 Final Budget

	Actual Balance 05/31/13	Estimate Remaining Expenses 2013	Remaining 2013 Budgeted Transfers	2014 Budgeted Transfers	Balance Available 2014	Comments
#801 LT Improvement Fund						
A. Grants	(31,096.55)				(31,096.55)	Mostly Beach FEMA related
C. City Vehicles	5,395.50		2,000.00	0.00	7,395.50	
D. Office Equipment	5,360.86			0.00	5,360.86	
E. Communications	40,566.74	(7,000.00)			33,566.74	
F. City Hall	22,833.81				22,833.81	
G. Public Safety	10,368.79				10,368.79	
I. Civil Defense (Warning Siren, etc)	24,634.38		2,000.00	1,000.00	27,634.38	
J. City Mower	12,000.00		1,000.00	1,000.00	14,000.00	
Q. Elections	(439.40)		3,000.00	3,000.00	5,560.60	
R. Economic Development	443.90				443.90	
S. CSAH 18 Improvements	108,783.66				108,783.66	County Estimate as of 5/27/08 is \$108,966
EE. Audit & Legal Reserve	13,409.51		6,000.00	11,000.00	30,409.51	Includes escrow write-offs
FF. Surface Water Drainage	18,804.00				18,804.00	Great River Greening
GG. Codification of Ordinances	2,621.60		6,000.00	0.00	8,621.60	
II. Local Surface Water Mgmt Plan	1,595.24				1,595.24	Loan repaid Apr 2012: \$6,289
JJ. Gravel Tax Loan \$40,146.54	(6,803.68)		7,200.00	7,200.00	7,596.32	Annual \$7,200 pymts due Feb 1st: Final 2/1/15
YY. LT Imp Reserve	62,833.82				62,833.82	
ZZ. Budget Reserve	79,648.00		0.00	0.00	79,648.00	
Total LT Improvement Fund	370,960.18	(7,000.00)	27,200.00	23,200.00	414,360.18	

City of Lakeland
2014 Budget - City Clerk and Staff

Description	City Clerk	Deputy Clerk	Other	Total
Annual Wages/Other Pay	\$48,039	\$27,928	\$500	\$76,466
	\$23.06/hr 40.0 hr/wk	\$16.25/hr 33.0 hr/wk		
Pay Increase 2.5%	\$1,201	\$698		\$1,899
Overtime/Hours increase	\$0	\$0	\$1,200	\$1,200
Employer Paid Taxes/Benefits				
Soc Sec/Medicare 7.65%	\$3,767	\$2,190	\$38	\$5,995
PERA 7.25%	\$3,570	\$2,075	\$36	\$5,682
Health/Dental Ins (75% Deputy Clerk)	\$9,150	\$6,863		\$16,013
Life/Disability	\$260	\$260		\$520
Subtotal - Emp Pd Taxes/Benefits	\$16,747	\$11,388	\$75	\$28,209
Employer Pd Taxes/Benefits % of Wages	34.86%	40.78%	14.90%	36.89%
 Total Wages & Emp Pd Taxes/Benefits	 \$65,986	 \$40,014	 \$1,775	 \$107,775
Other Expenses:				
Office Supplies				\$0
Miscellaneous				\$500
				\$0
Total Budget				<u>\$108,275</u>

City of Lakeland
2014 Budget - Other General Government

Description	Public Works		Total
	Director	Other Staff	
Annual Wages/Other Pay	\$1,320	\$500	\$1,820
Pay Increase 2.5%	\$40	\$15	\$55
<u>Employer Paid Taxes/Benefits</u>			
Soc Sec/Medicare 7.65%	\$101	\$38	\$139
PERA 7.5%	\$99	\$36	\$135
Health/Dental Ins	\$198		\$198
Life/Disability	\$20		\$20
Subtotal - Emp Pd Taxes/Benefits	\$418	\$75	\$492
Employer Pd Taxes/Benefits % of Wages	31.67%	14.90%	27.06%
Total Wages & Emp Pd Taxes/Benefits	<u>\$1,778</u>	<u>\$590</u>	\$2,367
Other Expenses:			
Office/Operating Supplies			\$1,600
Communication (phone, internet)			\$0
Printing, Publishing, Legal Notices (Newsletter is in LT Imp Comm)			\$5,000
IT Support			\$8,000
Dues, Subscriptions, Registrations			\$2,800
Office Equipment & Furniture			\$0
Miscellaneous			\$500
Total Budget			<u><u>\$20,267</u></u>

City of Lakeland
2014 Budget - Parks and Recreation

Description	Public Works Director	Park Maint Staff 1 (FT City)	Park Maint Staff 2 (FT City)	Total
Annual Wages/Other Pay	\$0	\$6,545	\$4,800	\$11,345
		\$17.00/hr 385 hr/yr	\$16.00/hr 300 hr/yr	
Pay Increase 2.5%	\$0	\$164	\$144	\$308
<u>Employer Paid Taxes/Benefits</u>				
Soc Sec/Medicare 7.65%	\$0	\$501	\$367	\$868
PERA 7.25%	\$0	\$475	\$348	\$823
Health/Dental Ins	\$0	\$1,694	\$1,320	\$3,013
Life/Disability	\$0	\$48	\$38	\$86
Subtotal - Emp Pd Taxes/Benefits	\$0	\$2,717	\$2,072	\$4,789
Employer Pd Taxes/Benefits % of Wages	#DIV/0!	41.51%	43.18%	42.22%
 Total Wages & Emp Pd Taxes/Benefits	 \$0	 \$9,262	 \$6,872	 \$16,134
 Other Expenses:				
Operating Supplies				\$5,000
Repairs and Maintenance				\$1,500
Bldg and Vehicles				\$1,200
Other Expenses:				\$800
				\$0
 Total Budget				 \$24,634

City of Lakeland
HomeOwner Tax Calculation
2014 versus 2013

	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>
<i>Residential Taxable Market Value</i>	\$200,000	\$204,115	\$350,000	\$357,201	\$500,000	\$510,287
<i>Less Market Value Exclusion</i>	\$19,200	\$18,900	\$5,700	\$5,100	\$0	\$0
<i>Taxable Mkt Value after MV Exclusion</i>	<u>\$180,800</u>	<u>\$185,215</u>	<u>\$344,300</u>	<u>\$352,101</u>	<u>\$500,000</u>	<u>\$510,287</u>
<i>Increase (Decrease)</i>		2.4%		2.3%		2.1%
<i>Class Rate Tiers</i>						
<=\$500,000	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
>\$500,000	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
<i>Calculation of Tax Capacity</i>						
<i>Up to \$500,000</i>	\$1,808	\$1,852	\$3,443	\$3,521	\$5,000	\$5,000
<i>Over \$500,000</i>	\$0	\$0	\$0	\$0	\$0	\$129
<i>Total Tax Capacity</i>	\$1,808	\$1,852	\$3,443	\$3,521	\$5,000	\$5,129
<i>Increase (Decrease)</i>		2.4%		2.3%		2.6%
<i>x City Tax Rate</i>	48.194%	47.067%	48.194%	47.067%	48.194%	47.067%
<i>Impact of Total City Tax Levy</i>						
<i>City Tax</i>	\$871.35	\$871.75	\$1,659.33	\$1,657.23	\$2,409.72	\$2,413.87
<i>Increase (Decrease) - \$</i>		\$0.40		(\$2.10)		\$4.15
<i>Increase (Decrease) - %</i>		0.05%		-0.13%		0.17%

2.1%
Average

Formula for Homestead Market Value Exclusion:
 40% of the first 76,000 of taxable market value, reduced by 9% on the market value over 76,000
 The exclusion decreases as the market value over 76,000 increases, until a 414,000 home receives 0 exclusion.

Formula for City Tax Rate:
 Divide the City's Local Levy by Local Taxable Value (aka Local Tax Capacity).
 Local Tax Capacity is the sum of all the individual property tax capacities.
 For Commercial Properties there may be adjustments for Fiscal Disparity Tax Contribution and TIF.

Median Home Value
 for 2014 is \$197,800,
 a 3.0% increase from
 2013.

WASHINGTON COUNTY
MARKET AND NET TAX CAPACITY VALUES of TAXABLE PROPERTY
FOR PROPOSED TAXES IN 2014

TAXING DISTRICT	ESTIMATED MARKET VALUE			NEW IMPROVEMENTS	TAXABLE MARKET VALUE			REFERENDA MARKET VALUE	STATE TAX CAPACITY		TAX CAPACITY			DEDUCTIONS			TAXABLE FOR LTR	FINAL FD DISTRI-BUTION	TAXABLE VALUE
	REAL ESTATE	PERSONAL PROPERTY	TOTAL		REAL ESTATE	PERSONAL PROPERTY	TOTAL		SRR	COMM/IND	REAL ESTATE	PERSONAL PROPERTY	TOTAL	POWER-LINE	TIF	FD CONTRI-BUTION			
MUNICIPALITY:																			
2 Baytown	280,190,900	10,899,800	291,090,700	5,743,100	272,864,000	10,899,800	283,763,800	276,176,700	0	97,714	2,809,132	164,888	2,974,020	0	0	31,972	2,942,048	84,499	3,026,547
4 Denmark	358,088,300	2,892,000	360,980,300	2,065,300	325,388,200	2,892,000	328,280,200	245,939,100	57,417	439,066	3,285,365	53,213	3,338,578	0	0	180,788	3,157,790	95,226	3,253,016
9 May	563,618,900	4,330,100	567,949,000	2,879,400	519,700,300	4,330,100	524,030,400	453,430,600	199,789	345,239	5,342,010	77,241	5,419,251	0	0	121,040	5,298,211	140,021	5,438,232
11 Grey Cloud Island	39,026,900	567,000	39,593,900	20,800	37,256,100	567,000	37,823,100	36,093,100	3,071	66,136	403,164	11,302	414,466	0	0	22,181	392,285	23,447	415,732
14 Stillwater Twp	360,438,900	1,679,600	362,118,500	765,700	335,471,100	1,679,600	337,150,700	317,428,200	3,340	96,697	3,376,876	33,592	3,410,468	0	0	34,058	3,376,410	151,302	3,527,712
17 West Lakeland	565,681,900	2,765,500	568,447,400	6,920,100	552,678,300	2,765,500	555,443,800	546,982,100	0	253,129	5,721,937	51,860	5,773,797	0	0	107,198	5,666,599	277,276	5,943,875
100 Afon	533,556,800	6,541,600	540,098,400	3,921,200	511,287,800	6,541,600	517,829,400	467,328,000	21,593	654,117	5,381,519	127,336	5,508,855	0	0	242,965	5,265,890	159,265	5,425,155
200 Bayport	225,026,500	1,885,800	226,912,300	3,013,100	212,256,700	1,885,800	214,142,500	225,557,400	12,952	820,240	2,577,947	37,707	2,615,654	0	159,016	274,917	2,181,721	575,345	2,757,066
300 Birchwood	120,396,200	433,700	120,831,900	164,200	115,536,600	433,700	115,970,300	117,728,300	21,860	8,674	1,199,316	8,674	1,207,990	0	0	0	1,207,990	0	1,207,990
400 Scandia	535,037,500	5,442,300	540,479,800	1,608,400	501,257,100	5,442,300	506,699,400	447,618,600	243,842	370,342	5,076,676	101,679	5,178,355	1,717	0	137,110	5,039,528	289,995	5,329,523
500 Dellwood	292,281,700	1,294,900	293,576,600	227,900	288,723,700	1,294,900	290,018,600	281,797,600	72,635	253,611	3,261,873	25,898	3,287,771	0	0	95,529	3,192,242	35,060	3,227,302
600 Forest Lake	1,709,168,200	13,105,000	1,722,273,200	12,063,900	1,595,082,700	13,105,000	1,608,187,700	1,651,240,900	150,741	4,766,389	18,312,668	250,340	18,563,008	1,971	761,169	1,843,970	15,955,898	2,145,100	18,100,998
700 Hugo	1,330,450,600	14,351,700	1,344,802,300	24,780,100	1,207,218,200	14,351,700	1,221,569,900	1,246,772,700	13,127	2,484,039	13,126,101	284,514	13,410,615	3,722	81,927	954,957	12,370,009	1,483,708	13,853,717
800 Lake Elmo	1,070,842,600	12,025,700	1,082,868,300	15,422,600	1,033,225,000	12,025,700	1,045,250,700	1,019,939,500	6,517	2,314,087	11,507,078	238,764	11,745,842	666	0	928,694	10,816,482	579,879	11,396,361
900 Lakeland Shores	49,788,700	197,400	49,986,100	124,800	48,062,200	197,400	48,259,600	49,613,200	0	38,632	525,291	3,948	529,239	0	0	16,905	512,334	18,802	531,136
1000 Mahtomeci	878,856,000	5,050,000	883,906,000	8,281,500	845,193,700	5,050,000	850,243,700	877,975,500	6,476	1,088,989	9,142,064	100,500	9,242,564	0	83,864	425,336	8,733,364	644,138	9,377,502
1100 Marine on St Croix	116,807,900	1,557,600	118,365,500	9,600	113,793,700	1,557,600	115,351,300	112,647,100	21,353	126,950	1,204,372	31,152	1,235,524	0	0	47,925	1,187,599	37,825	1,225,424
1200 Newport	276,897,200	7,097,900	283,995,100	1,273,500	255,155,900	7,097,900	262,253,800	276,426,400	108	1,705,748	3,346,925	141,958	3,488,883	0	0	586,835	2,902,048	465,297	3,367,345
1300 St Paul Park	307,805,100	3,852,700	311,657,800	1,333,600	262,588,600	3,852,700	266,441,300	300,489,600	7,283	818,555	3,003,259	75,054	3,078,313	0	0	304,274	2,774,039	1,031,683	3,805,722
1400 Landfall	6,682,300	737,300	7,419,600	0	6,682,300	737,300	7,419,600	7,419,600	0	143,675	130,160	14,746	144,906	0	66,337	53,463	25,106	649,115	674,221
1500 Stillwater City	1,761,351,800	12,725,100	1,774,076,900	10,713,200	1,658,322,400	12,725,100	1,671,047,500	1,758,595,600	5,875	5,481,360	19,192,433	251,952	19,444,385	0	1,175,723	2,080,225	16,188,437	1,973,227	18,161,664
1600 Willernie	35,552,300	252,900	35,805,200	60,200	31,413,800	252,900	31,666,700	35,669,200	0	96,198	355,881	5,058	360,939	0	0	34,685	326,254	77,531	403,785
1700 Oak Park Heights	665,869,200	4,842,000	670,711,200	2,874,900	640,387,500	4,842,000	645,229,500	666,638,000	737	4,105,414	10,251,507	95,590	10,347,097	0	126,677	2,467,230	7,753,190	386,218	8,139,408
1800 St Mary's Point	61,989,800	628,200	62,618,000	683,800	59,855,200	628,200	60,483,400	59,182,000	29,695	12,564	639,172	12,564	651,736	0	0	0	651,736	0	651,736
1900 Lakeland	199,785,400	1,406,900	201,192,300	775,300	188,228,600	1,406,900	189,635,500	196,779,900	8,343	255,392	2,048,938	28,138	2,077,076	0	26,236	95,683	1,955,157	156,832	2,111,989
2000 Lake St Croix Beach	81,770,000	397,900	82,167,900	210,500	72,562,100	397,900	72,960,000	80,998,700	4,118	42,053	743,997	7,958	751,955	0	0	15,839	736,116	142,011	878,127
2100 Pine Springs	49,620,200	1,107,900	50,728,100	193,900	48,704,900	1,107,900	49,812,800	50,678,900	0	21,410	489,591	21,408	510,999	0	0	6,652	504,347	30,747	535,094
2200 Cottage Grove	2,619,083,000	31,657,200	2,650,740,200	19,317,600	2,368,024,400	31,657,200	2,399,681,600	2,514,838,300	16,396	5,622,646	26,134,819	622,578	26,757,397	0	678,319	2,040,889	24,038,189	4,981,123	29,019,312
2500 Woodbury	6,630,999,000	48,810,500	6,679,809,500	104,508,700	6,251,732,100	48,810,500	6,300,542,600	6,512,839,600	10,014	19,356,086	72,511,966	967,122	73,479,108	0	174,802	6,981,499	66,322,807	6,360,860	72,683,667
2600 Oakdale	2,129,837,600	20,482,300	2,150,319,900	4,650,400	1,943,353,600	20,482,300	1,963,835,900	2,120,617,600	1,862	9,114,675	23,763,337	403,526	24,166,863	0	521,215	3,278,764	20,366,884	3,896,687	24,263,571
2700 Grant City	665,922,400	7,542,700	673,465,100	2,581,200	635,769,300	7,542,700	643,312,000	616,322,300	1,611	407,167	6,583,055	150,354	6,733,409	2,878	0	170,817	6,562,592	250,668	6,809,782
7500 Hastings	2,772,700	61,100	2,833,800	19,600	2,748,700	61,100	2,809,800	2,810,000	0	42,568	47,035	1,222	48,257	0	0	16,418	31,839	442	32,281
9400 White Bear Lake	35,614,900	379,900	35,994,800	6,600	33,596,100	379,900	33,976,000	35,801,800	0	131,994	425,276	7,598	432,874	0	0	49,719	383,155	52,314	435,469
County Total	24,560,813,400	227,002,200	24,787,815,600	237,214,500	22,974,120,900	226,977,000	23,201,097,900	23,614,376,100	920,755	61,581,554	261,920,760	4,409,434	266,330,194	10,954	3,855,285	23,648,537	238,815,418	27,195,043	266,010,461