

# City of Lakeland Shores

## Resolution No. 2007-12-01 Adopting Final Budgets and Final Property Tax Levies – Year 2008

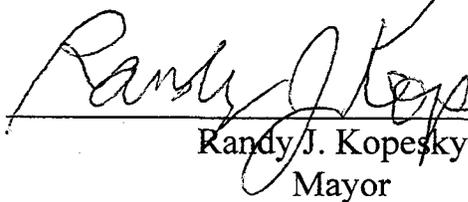
Be it resolved by the Council of the City of Lakeland Shores, County of Washington, Minnesota, that the following sums of money be budgeted for the year 2008 and levied in the current year for collection in 2008, upon taxable property in the City of Lakeland Shores, for the purposes:

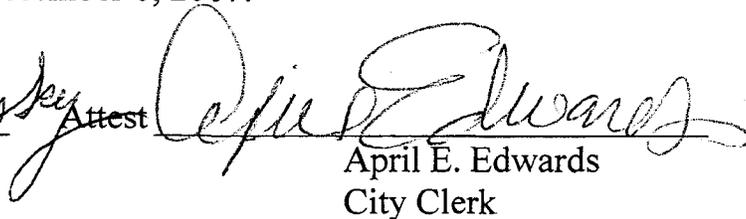
Final General Fund Budget	\$102,809
Final Debt Service Fund Budget: Fire Station Expansion/Remodel:	\$6,406
<b>Total Final Budget</b>	<b>\$109,215</b>

Final General Fund Certified Levy	\$72,353
Final Debt Service Fund Certified Levy: Fire Station Expansion/Remodel:	\$6,406
<b>Total Final Certified Levy</b>	<b>\$78,759</b>

The Treasurer is hereby instructed to transmit a copy of this resolution and other appropriate forms to the County Auditor of Washington, Minnesota.

Adopted by the City Council on December 6, 2007.

  
Randy J. Kopesky  
Mayor

Attest   
April E. Edwards  
City Clerk

# City of Lakeland Shores - General & Debt Service Fund Final Budgets and Certified Levies - Year 2008

Presented at City Council Meeting 12/6/07

2007 Estimate is \$10,483 excess of expenses over revenue. This requires a transfer of \$10,483 to breakeven versus a budgeted \$18,000 transfer. So while overall it is favorable to budget by \$7,517, expenses still exceed revenue and it means an overall decrease in reserve balances. The 2008 Final General Fund Budget increases \$1,986 or 2.0% from 2007.

The 2008 Final Certified General Fund Levy increases 4.0%. This increase is greater than the budget increase of 2.0% primarily due to decreases in Fiscal Disparity, LGA and Water Assessments.

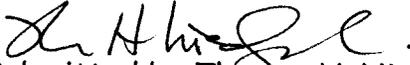
The 2008 Final Fire Station Debt Service Levy increases 3.0%.

With Local Taxable Value (Tax Capacity) increasing 8.0% while the Combined General & Fire Hall Debt Service increases 4.5%, the Local Tax Rate decreases from 11.456% to 11.079%.

The 2008 Final Budget and Levy continues the practice of the City funding a portion of the levy with a transfer from the Long Term Improvement (\$18,000 both in 2007 and 2008). Another key assumption is that the City's portion of CSAH 18 Improvements (est. at \$16,400) and major Street Projects (potentially \$54,000) are funded from the LT Improvement Fund (currently with \$158,400 available).

#### Schedules Attached:

- A. TNT Tax Rates for Taxing Districts in Washington County. Lakeland Shores is 22th lowest of 25 Cities.
- B. Comparison of Key Statistics for General + Fire Hall Debt Service Funds
- C. Summary of Final 2008 Budgets and Certified Levy
- D. General and Fire Station Debt Service Funds - 2008 Final Budgets and Levies
- E. Report from Washington County re. Proposed 2008 Taxable Values

  
Submitted by Thomas H. Niedzwiecki, Treasurer  
December 5, 2007

4

**Washington County**  
**Tax Rates to be included on the Published Notice**  
**in the "Local Tax Rate Comparison" Section**  
**for the County and Cities over 2500 Population**  
**Truth-in-Taxation Hearings in 2007 for Taxes Payable in 2008**

Taxing District	2007 Tax Rate	2008 Tax Rate if NO Levy Increase	2008 Proposed Tax Rate
82 Washington County	25.510%	23.946%	25.757%
2 Baytown	8.173%	7.320%	8.547%
4 Denmark	12.726%	11.611%	14.278%
9 May	9.880%	9.042%	9.422%
11 Grey Cloud Island	24.592%	21.611%	23.656%
14 Stillwater Twp	14.346%	13.926%	14.374%
17 West Lakeland	0.459%	0.583%	4.880%
100 Afton	22.349%	21.504%	29.881%
200 Bayport	31.014%	28.158%	30.198%
300 Birchwood	23.055%	20.155%	22.720%
400 Scandia	23.997%	22.478%	25.092%
500 Dellwood	8.599%	8.217%	8.217%
600 Forest Lake City	30.415%	28.215%	31.261%
700 Hugo	34.403%	30.356%	34.146%
800 Lake Elmo	19.274%	19.132%	20.539%
900 Lakeland Shores	11.456%	10.644%	11.079%
1000 Mahtomedi	25.771%	25.017%	26.740%
1100 Marine on St Croix	32.147%	31.761%	48.396%
1200 Newport	45.944%	44.965%	47.184%
1300 St Paul Park	31.516%	29.682%	32.730%
1400 Landfall	55.273%	0.000%	58.905%
1500 Stillwater City	46.439%	44.883%	47.961%
1600 Willernie	33.415%	27.209%	27.209%
1700 Oak Park Heights	35.733%	29.727%	36.842%
1800 St Mary's Point	19.132%	17.672%	19.002%
1900 Lakeland	34.312%	30.750%	32.522%
2000 Lake St Croix Beach	39.617%	37.995%	43.550%
2100 Pine Springs	5.426%	5.222%	5.890%
2200 Cottage Grove	35.754%	33.918%	35.134%
2500 Woodbury	28.122%	26.159%	28.162%
2600 Oakdale	29.104%	28.105%	30.205%
2700 Grant	9.970%	9.423%	10.296%

Lakeland Shores  
 #22 of 25  
 Cities

A

**City of Lakeland Shores**  
**Comparison of Key Statistics for General + Fire Hall Debt Service Funds**  
**2004 to 2008**

<b>General Fund + Fire Hall Debt Service Fund</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008 (Final)</b>
Budget - \$	\$105,192	\$106,209	\$104,623	\$107,041	\$109,215
Budget - % Change Year to Year		1.0%	-1.5%	2.3%	2.0%
Budget - % Change from Year 2003		1.0%	-0.5%	1.8%	3.8%
Certified Levy - \$	\$70,309	\$70,309	\$75,785	\$75,783	\$78,759
Certified Levy - % Change Year to Year		0.0%	7.8%	0.0%	3.9%
Certified Levy - % Change from Year 2003		0.0%	7.8%	7.8%	12.0%
Taxable Market Value - \$	\$38,968,600	\$45,482,500	\$51,571,800	\$59,155,900	\$63,461,300
Taxable Market Value - % Change Year to Year		16.7%	13.4%	14.7%	7.3%
Taxable Market Value - % Change from Year 2003		16.7%	32.3%	51.8%	62.9%
Local Taxable Value (Tax Capacity) - \$	\$405,788	\$477,659	\$544,110	\$632,329	\$682,983
Local Taxable Value (Tax Capacity) - % Change Year to Year		17.7%	13.9%	16.2%	8.0%
Local Taxable Value (Tax Capacity) - % Change from Year 2003		17.7%	34.1%	55.8%	68.3%
Local Tax Rate - \$	14.836%	13.962%	13.360%	11.456%	11.079%
Local Tax Rate - % Change Year to Year		-5.9%	-4.3%	-14.2%	-3.3%
Local Tax Rate - % Change from Year 2003		-5.9%	-9.9%	-22.8%	-25.3%



Prepared by Thomas H. Niedzwiecki, Treasurer

LS Stmt of Ops 2007 + 2008 Budget.xls Year to Year 12/05/07

B

B

**City of Lakeland Shores**  
**Summary of 2008 Final Budgets and Certified Levy**

	Budget				Property Tax Levy			
	2007	2008	\$ Inc (Dec)	% Inc (Dec)	2007	2008	\$ Inc (Dec)	% Inc (Dec)
<b>A. Summary by Fund: Certified Levy</b>								
General Fund	\$100,823	\$102,809	\$1,986	2.0%	\$69,565	\$72,353	\$2,788	4.0%
Debt Service Fund - Fire Station Expansion/Remodel	\$6,218	\$6,406	\$188	3.0%	\$6,218	\$6,406	\$188	3.0%
<b>Total Budget and Certified Levy</b>	<b>\$107,041</b>	<b>\$109,215</b>	<b>\$2,174</b>	<b>2.0%</b>	<b>\$75,783</b>	<b>\$78,759</b>	<b>\$2,976</b>	<b>3.9%</b>
<b>B. Summary by Fund: Local Levy</b>								
General Fund					\$66,224	\$69,264	\$3,040	4.6%
Debt Service Fund - Fire Station Expansion/Remodel					\$6,218	\$6,406	\$188	3.0%
<b>Total Local Levy</b>					<b>\$72,442</b>	<b>\$75,670</b>	<b>\$3,228</b>	<b>4.5%</b>
<b>C. Analysis of Certified Tax Levy Increase</b>								
State Reductions (Increase) in LGA							\$18	0.0%
Increase (Decrease) in expenses for 2008							\$1,986	2.6%
Decrease in Special Assessments and Interest Income							\$784	1.0%
Reduction (Increase) in Transfers from Other Funds							\$0	0.0%
Levy for Debt Service Fund - Fire Station Expansion/Remodel							\$188	0.2%
<b>Total Increase in Certified Levy as above</b>							<b>\$2,976</b>	<b>3.9%</b>
<b>D. City Taxes for Residential Mkt Values:</b>								
<b>Total City Market Valuation (000) w/ estimated increase for 2008</b>					\$59,156	\$63,461	\$4,305	7.3%
Estimated City Tax on Property valued at:	\$350,000	\$378,037	8.01%		\$401	\$419	\$18	4.5%
Estimated City Tax on Property valued at:	\$500,000	\$540,054	8.01%		\$573	\$609	\$37	6.4%
Estimated City Tax on Property valued at:	\$850,000	\$918,091	8.01%		\$1,074	\$1,133	\$59	5.5%



Prepared by Thomas H. Niedzwiecki, Treasurer

2

C

**City of Lakeland Shores**  
**Final General Fund and Fire Hall Debt Service Budgets- 2008**

Description	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	Inc (Dec) 08 - 07 Bud		Comments
							\$	%	
<b>100 General Fund</b>									
<b>A. Receipts</b>									
<b>31000 Gen'l Prop Taxes</b>									
31001 Curr Yr Gen'l Prop Taxes	\$55,036	\$55,534	\$61,657	\$66,224	\$66,224	\$69,264	\$3,040	4.6%	
31002 Prior Yrs Gen'l Prop Taxes	\$850	\$1,321	\$2,828	\$1,899	\$0	\$0	\$0		
31050 Curr Yr Fiscal Disp Tax Levy	\$3,637	\$2,800	\$2,297	\$3,341	\$3,341	\$3,089	(\$252)	-7.5%	Per notice from Wash Cty
31051 Prior Yrs Fiscal Disp Tax Levy	\$269	\$238	\$820	\$795	\$0	\$0	\$0		
<b>Total 31000 Gen'l Prop Taxes</b>	<b>\$59,792</b>	<b>\$59,892</b>	<b>\$67,602</b>	<b>\$72,260</b>	<b>\$69,565</b>	<b>\$72,353</b>	<b>\$2,788</b>	<b>4.0%</b>	
31701 Gravel Tax	\$140	\$98	\$99	\$87	\$50	\$50	\$0	0.0%	
<b>32000 Licenses &amp; Permits</b>									
32110 Bus Lic (Liq, Cig, Beer, Other)	\$1,400	\$1,300	\$1,400	\$1,200	\$1,200	\$1,200	\$0	0.0%	
32230 Building Permits & Fees	\$1,221	\$1,451	\$822	\$1,813	\$750	\$750	\$0	0.0%	
32235 Applications, CUPs	\$300	\$400	\$900	\$320	\$200	\$200	\$0	0.0%	2 \$100 non-refundable application fees
32240 Pet Licenses & Releases	\$130	\$0	\$130	\$90	\$70	\$70	\$0	0.0%	
32250 Misc & Other	\$14	\$2	\$8	\$0	\$0	\$0	\$0	0.0%	
<b>Total 32000 Licenses &amp; Permits</b>	<b>\$3,065</b>	<b>\$3,152</b>	<b>\$3,260</b>	<b>\$3,423</b>	<b>\$2,220</b>	<b>\$2,220</b>	<b>\$0</b>	<b>0.0%</b>	
33403 LGA - Local Government Aid	\$0	\$0	\$2,130	\$2,184	\$2,184	\$2,166	(\$18)	-0.8%	Per notice from St of MN
34107 Assessment Searches	\$0	\$25	\$25	\$20	\$20	\$20	\$0	0.0%	
35104 Fines & Forfeits	\$725	\$617	\$539	\$1,409	\$900	\$700	(\$200)	-22.2%	
<b>36000 Special Assessments</b>									
36100 Spec Assess - Curr Yr	\$14,651	\$11,644	\$10,699	\$6,759	\$6,759	\$6,000	(\$759)	-11.2%	Water Assessments
36101 Spec Assess - Prior Yr	\$398	\$2,520	\$587	\$530	\$0	\$0	\$0		
<b>Total 36000 Special Assessments</b>	<b>\$15,049</b>	<b>\$14,163</b>	<b>\$11,286</b>	<b>\$7,289</b>	<b>\$6,759</b>	<b>\$6,000</b>	<b>(\$759)</b>	<b>-11.2%</b>	
36210 4M Fund	\$409	\$1,111	\$1,854	\$1,609	\$1,075	\$1,250	\$175	16.3%	
36900 All Other Income	\$59	\$200	\$0	\$50	\$50	\$50	\$0	0.0%	
36810 Insurance Refunds/Dividends	\$583	\$794	\$262	\$0	\$0	\$0	\$0		
39900 Other Financing Sources/Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>Total A. Receipts</b>	<b>\$79,823</b>	<b>\$80,052</b>	<b>\$87,057</b>	<b>\$88,330</b>	<b>\$82,823</b>	<b>\$84,809</b>	<b>\$1,986</b>	<b>2.4%</b>	

  
 Prepared by Thomas H. Niedzwiecki, Treasurer

DI

**City of Lakeland Shores**  
**Final General Fund and Fire Hall Debt Service Budgets- 2008**

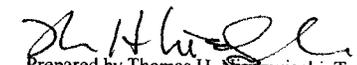
Description	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	Inc (Dec) 08 - 07 Bud		Comments
							\$	%	
<b>B. Expenditures</b>									
41101 Mayor/Council Wages & Benefits	\$10,011	\$9,972	\$9,819	\$10,044	\$10,044	\$10,044	\$0	0.0%	\$175 Mayor, \$150 Council (4) +8.0% P/R T.
<b>41400 Administration &amp; Finance</b>									
41401 Admin/Finance Wages & Benefits	\$6,277	\$6,138	\$9,092	\$10,000	\$10,000	\$10,300	\$300	3.0%	AE \$550 +TS \$150 +Taxes +Cont
41420 Accounting Services	\$2,700	\$2,700	\$3,000	\$3,000	\$3,000	\$3,300	\$300	10.0%	THN \$275/mo
41425 Office Supplies & Postage	\$645	\$605	\$850	\$1,100	\$1,100	\$1,200	\$100	9.1%	
<b>Total 41400 Administration &amp; Finance</b>	<b>\$9,621</b>	<b>\$9,443</b>	<b>\$12,942</b>	<b>\$14,100</b>	<b>\$14,100</b>	<b>\$14,800</b>	<b>\$700</b>	<b>5.0%</b>	
<b>41900 Other General Government</b>									
41901 Office Communications	\$0	\$522	\$655	\$700	\$700	\$700	\$0	0.0%	1 Phone Lines @ \$58/mo
41902 Community Communications	\$421	\$474	\$862	\$500	\$500	\$300	(\$200)	-40.0%	
41903 Other Printing & Publishing	\$783	\$574	\$671	\$737	\$400	\$700	\$300	75.0%	Mostly legal notices.
41904 Dues & Subscriptions	\$361	\$393	\$394	\$426	\$350	\$400	\$50	14.3%	MN City Handbook, Mayors Assn, LMC
41905 City Hall Rent	\$650	\$650	\$600	\$750	\$750	\$750	\$0	0.0%	\$50/meeting
41910 Legal Services	\$7,336	\$7,259	\$5,036	\$7,784	\$10,000	\$10,000	\$0	0.0%	
41920 Assessment Services	\$2,144	\$2,153	\$2,163	\$2,300	\$2,300	\$2,300	\$0	0.0%	
41931 Election Wages & Benefits	\$2,778	\$600	\$0	\$0	\$0	\$0	\$0	0.0%	Moved to LT Imp Fund
41980 Office Equip & Furn	\$0	\$683	\$1,779	\$0	\$350	\$350	\$0	0.0%	
<b>Total 41900 Other General Government</b>	<b>\$14,471</b>	<b>\$13,308</b>	<b>\$12,160</b>	<b>\$13,197</b>	<b>\$15,350</b>	<b>\$15,500</b>	<b>\$150</b>	<b>1.0%</b>	
<b>42000 Public Safety</b>									
42100 Police Protection	\$7,968	\$8,527	\$8,499	\$9,200	\$9,200	\$10,000	\$800	8.7%	Est \$9,930 per Sheriff + contingency
42200 Fire & Ambulance Services	\$16,086	\$16,829	\$18,039	\$18,808	\$18,808	\$20,344	\$1,536	8.2%	Per Contract
42700 Animal Control	\$164	\$493	\$132	\$361	\$550	\$450	(\$100)	-18.2%	
<b>Total 42000 Public Safety</b>	<b>\$24,218</b>	<b>\$25,849</b>	<b>\$26,670</b>	<b>\$28,369</b>	<b>\$28,558</b>	<b>\$30,794</b>	<b>\$2,236</b>	<b>7.8%</b>	
<b>43100 Streets &amp; Drainage</b>									
43105 Road Comm Wages & Benefits	\$1,938	\$1,002	\$1,364	\$1,483	\$1,296	\$1,296	\$0	0.0%	TS \$100/mo + 8.0% P/R Taxes
43110 Street Repairs & Maintenance	\$5,289	\$1,249	\$422	\$3,750	\$3,750	\$3,750	\$0	0.0%	
43120 Street/Drainage Improvements	\$0	\$224	\$0	\$0	\$4,250	\$0	(\$4,250)	-100.0%	Pay fr LT Imp
43125 Snow & Ice Removal	\$2,466	\$4,866	\$3,116	\$6,250	\$6,250	\$6,500	\$250	4.0%	New Provider beg 08/09 Season
43127 Monthly Mobilization Fee	\$1,200	\$1,212	\$1,224	\$1,224	\$1,400	\$750	(\$650)	-46.4%	Ends 6/30/08
43130 Brush & Weed Control	\$1,050	\$208	\$446	\$1,970	\$550	\$1,000	\$450	81.8%	More Brushing, Trees, etc.
43140 Traffic & Signal Services	\$1,804	\$59	\$263	\$166	\$850	\$850	\$0	0.0%	
43150 Engineering Services	\$3,920	\$3,095	\$14,839	\$7,618	\$3,600	\$6,000	\$2,400	66.7%	Inc for Water Easements
43160 Street Lighting	\$1,011	\$1,121	\$1,216	\$1,200	\$1,200	\$1,400	\$200	16.7%	NSP \$120/mo
<b>Total 43100 Streets &amp; Drainage</b>	<b>\$18,677</b>	<b>\$13,036</b>	<b>\$22,888</b>	<b>\$23,661</b>	<b>\$23,146</b>	<b>\$21,546</b>	<b>(\$1,600)</b>	<b>-6.9%</b>	

D2   
 Prepared by Thomas H. Niedzwiecki, Treasurer

D2

**City of Lakeland Shores**  
**Final General Fund and Fire Hall Debt Service Budgets- 2008**

Description	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	Inc (Dec) 08 - 07 Bud		Comments
							\$	%	
43200 Sanitation									
43245 Recycling	\$1,977	\$2,062	\$2,400	\$2,400	\$2,400	\$2,600	\$200	8.3%	Reimb COL net of Recycling Grant
43250 Other/City Clean Up	\$350	\$0	\$0	\$250	\$250	\$350	\$100	40.0%	Reimb Lakeland Net Clean-up Exp
<b>Total 43200 Sanitation</b>	<b>\$2,327</b>	<b>\$2,062</b>	<b>\$2,400</b>	<b>\$2,650</b>	<b>\$2,650</b>	<b>\$2,950</b>	<b>\$300</b>	<b>11.3%</b>	
43135 Watershed Management	\$412	\$412	\$883	\$1,100	\$1,000	\$1,200	\$200	20.0%	Middle St Croix Valley WMO
43139 Economic Development	\$0	\$0	\$0	\$250	\$0	\$0	\$0		
48000 Insurance									
48100 Surety Bond	\$200	\$210	\$205	\$205	\$210	\$210	\$0	0.0%	City Clerk & Treasurer
48105 Workers Compensation	\$264	\$240	\$287	\$259	\$250	\$300	\$50	20.0%	
48110 Open Meeting Law	\$459	\$459	\$413	\$413	\$550	\$450	(\$100)	-18.2%	
48115 General Liability	\$2,180	\$2,180	\$2,180	\$2,180	\$2,300	\$2,350	\$50	2.2%	
48120 General Property	\$72	\$74	\$73	\$70	\$100	\$100	\$0	0.0%	
<b>Total 48000 Insurance</b>	<b>\$3,175</b>	<b>\$3,163</b>	<b>\$3,158</b>	<b>\$3,127</b>	<b>\$3,410</b>	<b>\$3,410</b>	<b>\$0</b>	<b>0.0%</b>	
49000 All Other Expenditures									
49100 Youth Service Bureau	\$320	\$0	\$0	\$0	\$0	\$0	\$0		
49105 Education & Training	\$180	\$465	\$0	\$300	\$300	\$300	\$0	0.0%	
49110 Other Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
49120 Miscellaneous	\$201	\$212	\$167	\$265	\$265	\$265	\$0	0.0%	
<b>Total 49000 All Other Expenditures</b>	<b>\$701</b>	<b>\$677</b>	<b>\$167</b>	<b>\$565</b>	<b>\$565</b>	<b>\$565</b>	<b>\$0</b>	<b>0.0%</b>	
<b>Total B. Expenditures</b>	<b>\$83,613</b>	<b>\$77,920</b>	<b>\$91,087</b>	<b>\$96,813</b>	<b>\$98,823</b>	<b>\$100,809</b>	<b>\$1,986</b>	<b>2.0%</b>	
<b>Total 100 General Fund b/4 Transfers</b>	<b>(\$3,791)</b>	<b>\$2,132</b>	<b>(\$4,030)</b>	<b>(\$8,483)</b>	<b>(\$16,000)</b>	<b>(\$16,000)</b>	<b>\$0</b>	<b>0.0%</b>	
C. Transfers & Other Financing									
41930 Election Expenses	\$0	\$0	\$0	(\$2,000)	(\$2,000)	(\$2,000)	\$0	0.0%	Includes \$1,000 for equipment Paid from LT Imp Fund
45105 Recreation Facilities	(\$1,000)	(\$1,000)	(\$1,000)	\$0	\$0	\$0	\$0	0.0%	
<b>Total C: Transfers &amp; Other Financing</b>	<b>(\$1,000)</b>	<b>(\$1,000)</b>	<b>(\$1,000)</b>	<b>(\$2,000)</b>	<b>(\$2,000)</b>	<b>(\$2,000)</b>	<b>\$0</b>	<b>0.0%</b>	
E. Transfer in from Other Funds	\$0	\$0	\$0	\$0	\$18,000	\$18,000	\$0	0.0%	
<b>Total 100 General Fund</b>	<b>(\$4,791)</b>	<b>\$1,132</b>	<b>(\$5,030)</b>	<b>(\$10,483)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>General Fund Balance - Ending</b>	<b>\$44,822</b>	<b>\$45,955</b>	<b>\$40,924</b>	<b>\$30,442</b>		<b>\$30,442</b>			
<b>Debt Serv Levy for Fire Hall</b>	<b>\$6,231</b>	<b>\$5,384</b>	<b>\$6,263</b>		<b>\$6,218</b>	<b>\$6,406</b>			

3   
 Prepared by Thomas H. Niedzwiecki, Treasurer

D3

**City of Lakeland Shores**  
**Final General Fund and Fire Hall Debt Service Budgets- 2008**

Description	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	Inc (Dec) 08 - 07 Bud		Comments
							\$	%	
Taxable Market Value (000)	\$38,969	\$45,483	\$51,572		\$59,156	\$63,461	\$4,305	7.3%	
New Construction (000)							\$0		
Total Tax Capacity (000)	\$412	\$488	\$556		\$644	\$697	\$52	8.1%	
Tax Capacity for Local Tax Rate (000)	\$406	\$478	\$544		\$632	\$683	\$51	8.0%	
Local Tax Rate	14.836%	12.834%	13.360%		11.456%	11.079%	-0.377%	-3.3%	
<b>Certified Levy Calculations</b>									
<b>1. General Fund Local Levy</b>	\$60,203	\$61,305	\$66,430		\$66,224	\$69,264	\$3,040	4.6%	
2. Less LGA (net of State Cuts)		\$0	\$0		\$0	\$0	\$0		
3. Fiscal Disparity	\$3,875	\$3,620	\$3,092		\$3,341	\$3,089	(\$252)	-7.5%	
4. Debt Service Levy - Fire Station	\$6,231	\$5,384	\$6,263		\$6,218	\$6,406	\$188	3.0%	
5. Certified Levy b/4 MVHC State Cut	\$70,309	\$70,309	\$75,785		\$75,783	\$78,759	\$2,976	3.9%	\$75,670
<b>A. General Fund Budget Requirement</b>					\$100,823	\$102,809	\$1,986	2.0%	
B. Less LGA					(\$2,184)	(\$2,166)	\$18	-0.8%	
D. Less Other Resources					(\$11,074)	(\$10,290)	\$784	-7.1%	
F. Less Trf in from Other Funds					(\$18,000)	(\$18,000)	\$0	0.0%	
H. Debt Service Levy - Fire Station					\$6,218	\$6,406	\$188	3.0%	
I. Certified Levy as Above					\$75,783	\$78,759	\$2,976	3.9%	

DF   
 Prepared by Thomas H. Medzwicki, Treasurer

D4

**WASHINGTON COUNTY**  
**MARKET AND NET TAX CAPACITY VALUES of TAXABLE PROPERTY**  
**FOR TAXES PROPOSED IN 2008**

TAXING DISTRICT	ESTIMATED MARKET VALUE			NEW IMPROVEMENTS	TAXABLE MARKET VALUE			REFERENDA MARKET VALUE	TAX CAPACITY			DEDUCTIONS			TAXABLE FOR LTR	FINAL FD DISTRI-BUTION	TAXABLE VALUE
	REAL ESTATE	PERSONAL PROPERTY	TOTAL		REAL ESTATE	PERSONAL PROPERTY	TOTAL		REAL ESTATE	PERSONAL PROPERTY	TOTAL	POWER-LINE	TIF	FD CONTRI-BUTION			
<b>MUNICIPALITY:</b>																	
2 Baytown	353,523,900	10,854,600	364,378,500	4,961,800	332,575,100	10,835,700	343,410,800	336,014,400	3,527,025	169,277	3,696,302	0	0	21,815	3,674,487	111,047	3,785,534
4 Denmark	419,646,700	1,780,300	421,427,000	7,911,700	338,084,100	1,780,300	337,864,400	302,850,000	3,567,761	35,422	3,803,183	0	0	123,886	3,479,297	93,070	3,572,367
9 May	761,492,300	3,683,200	765,175,500	7,403,800	625,036,800	3,683,200	628,720,000	553,646,500	6,428,879	64,341	6,493,220	0	0	74,844	6,418,376	192,056	6,610,432
11 Grey Cloud Island	45,249,100	347,300	45,596,400	546,600	44,503,600	347,300	44,850,900	43,381,000	473,913	6,941	480,854	0	0	13,541	467,313	30,482	497,805
14 Stillwater Twp	478,111,300	1,454,100	479,565,400	3,230,000	438,120,300	1,454,100	439,574,400	420,293,100	4,468,839	28,082	4,497,921	0	0	26,022	4,471,899	173,738	4,645,637
17 West Lakeland	653,991,500	2,188,000	656,179,500	7,737,300	641,742,500	2,188,000	643,930,500	635,063,300	6,674,938	42,826	6,717,764	0	0	84,760	6,633,004	286,492	6,919,496
100 Afton	646,163,900	4,249,800	650,413,700	3,483,600	572,554,800	4,249,800	576,804,400	545,734,400	6,117,023	84,246	6,201,269	0	7,865	184,149	5,999,255	173,624	6,172,879
200 Bayport	263,919,700	1,584,100	265,503,800	5,152,800	258,558,700	1,584,100	258,142,800	256,849,200	3,088,843	31,673	3,120,516	0	156,671	264,030	2,699,815	548,749	3,248,564
300 Birchwood	177,819,100	362,300	178,181,400	407,300	159,217,100	362,300	159,579,400	156,518,300	1,661,648	7,246	1,668,894	0	0	0	1,668,894	0	1,668,894
400 Scandia	718,422,200	4,707,100	723,129,300	10,135,400	637,976,500	4,577,500	642,554,000	573,247,500	6,523,250	86,184	6,609,434	1,541	0	117,673	6,490,220	312,774	6,802,994
500 Dellwood	333,654,700	1,080,900	334,735,600	1,742,300	329,105,800	1,080,900	330,186,700	320,061,000	3,716,290	21,618	3,737,908	0	0	88,620	3,649,288	46,990	3,696,278
600 Forest Lake	2,338,436,300	9,319,600	2,347,755,900	28,165,600	2,159,724,200	9,319,600	2,169,043,800	2,116,924,550	24,312,883	184,032	24,496,915	1,769	1,227,319	1,979,832	21,287,995	1,863,334	23,151,328
700 Hugo	1,559,186,900	11,998,300	1,571,185,200	106,391,900	1,425,788,700	11,998,300	1,437,787,000	1,389,375,300	15,252,428	238,489	15,490,917	3,152	589,907	715,999	14,181,859	1,007,386	15,189,245
800 Lake Elmo	1,186,047,100	10,384,600	1,196,431,700	26,904,700	1,136,452,700	10,384,600	1,146,837,300	1,125,672,200	12,759,189	202,624	12,961,813	727	0	926,366	12,034,720	654,448	12,689,168
900 Lakeland Shores	65,982,600	163,100	66,145,700	68,900	63,298,200	163,100	63,461,300	63,461,300	693,470	3,262	696,732	0	0	13,749	682,983	26,965	709,948
1000 Mahtomedi	1,009,828,500	3,888,300	1,013,716,800	19,707,000	990,289,000	3,888,300	994,157,300	990,270,100	10,606,448	77,786	10,684,214	0	143,757	315,756	10,224,701	802,586	11,027,287
1100 Marine on St Croix	167,805,000	1,300,500	169,105,500	1,749,900	160,130,700	1,300,500	161,431,200	153,148,400	1,702,889	26,010	1,728,899	0	0	36,664	1,692,235	35,499	1,727,734
1200 Newport	333,051,900	5,891,200	338,943,100	1,093,300	328,174,900	5,891,200	334,066,100	328,223,075	3,973,742	117,824	4,091,566	0	339,086	469,114	3,283,366	486,740	3,770,106
1300 St Paul Park	395,404,900	3,047,900	398,452,800	6,521,900	384,825,800	3,047,900	387,873,700	386,280,300	4,156,241	60,958	4,217,199	0	547,039	217,010	3,453,150	921,711	4,374,861
1400 Landfall	5,930,900	605,800	6,536,700	0	5,930,900	605,800	6,536,700	6,536,700	114,113	12,116	126,229	0	60,321	44,769	21,139	806,000	827,139
1500 Stillwater City	2,148,324,800	10,158,900	2,158,483,700	40,508,400	2,115,539,300	10,158,900	2,125,698,200	2,115,539,925	24,119,546	203,038	24,322,584	0	3,273,293	2,161,142	18,888,149	1,957,314	20,845,463
1600 Willernie	43,881,100	211,900	44,093,000	1,283,200	43,386,300	211,900	43,598,200	43,554,200	475,030	4,238	479,268	0	0	24,466	454,802	121,173	575,975
1700 Oak Park Heights	671,192,300	4,183,500	675,375,800	16,623,400	669,526,600	4,183,500	673,712,100	673,469,400	10,170,116	82,329	10,252,445	0	0	1,508,660	8,743,785	532,706	9,276,491
1800 St Mary's Point	82,818,500	508,700	83,327,200	585,300	78,024,900	508,700	78,533,600	72,814,200	840,748	10,174	850,922	0	0	0	850,922	0	850,922
1900 Lakeland	241,716,000	1,172,600	242,888,600	1,143,900	236,085,800	1,172,600	237,258,400	233,922,600	2,542,315	23,456	2,565,771	0	0	90,723	2,475,048	198,428	2,673,476
2000 Lake St Croix Beach	111,449,300	331,900	111,781,200	1,410,800	110,053,200	331,900	110,385,100	108,998,000	1,124,763	6,638	1,131,401	0	0	16,230	1,115,171	147,114	1,262,285
2100 Pine Springs	59,384,500	613,600	59,998,100	0	58,711,300	613,600	59,324,900	59,324,900	590,480	12,272	602,752	0	0	3,824	598,928	31,744	630,672
2200 Cottage Grove	3,067,032,700	24,165,200	3,091,197,900	67,020,000	2,958,990,000	24,165,200	2,983,155,200	2,936,525,625	31,953,863	481,403	32,435,268	0	955,225	1,730,706	29,749,335	4,842,028	34,591,363
2500 Woodbury	7,497,298,300	38,230,600	7,535,528,900	337,985,200	7,354,315,100	38,230,600	7,392,545,700	7,327,011,725	84,579,625	761,559	85,341,184	0	180,230	6,751,941	78,409,013	5,641,769	84,050,782
2600 Oakdale	2,567,359,300	15,021,300	2,582,380,600	38,955,000	2,559,456,700	15,021,300	2,574,478,000	2,556,217,825	29,687,876	300,426	29,988,302	0	557,876	2,986,731	26,443,695	3,737,476	30,181,171
2700 Grant City	883,971,500	5,328,600	889,300,100	3,701,500	814,227,700	5,328,600	819,556,300	785,468,800	8,520,202	106,572	8,626,774	2,460	0	120,347	8,503,967	268,060	8,772,027
7500 Hastings	1,917,700	49,200	1,966,900	0	1,852,800	49,200	1,902,000	1,865,200	33,547	984	34,531	0	0	12,155	22,376	455	22,831
9400 White Bear Lake	35,648,100	316,400	35,964,500	1,047,200	35,648,000	316,400	35,964,400	35,955,600	435,104	6,328	441,432	0	0	38,518	402,914	63,602	466,516
<b>County Total</b>	<b>29,323,662,600</b>	<b>179,183,600</b>	<b>29,502,846,200</b>	<b>753,569,500</b>	<b>28,063,889,900</b>	<b>179,035,100</b>	<b>28,242,925,000</b>	<b>27,654,218,625</b>	<b>314,893,027</b>	<b>3,501,354</b>	<b>318,394,381</b>	<b>9,649</b>	<b>8,038,589</b>	<b>21,174,042</b>	<b>289,172,101</b>	<b>26,115,570</b>	<b>315,287,671</b>

E

E