

# City of Lakeland Shores

## Final Budgets and Certified Levies - Year 2014

Presented at City Council Meeting 12/5/13

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The 2014 Budget as presented increases 4.9%, primarily due to increasing Street Improvements by \$7,000. The Certified Levy increases only 4.0% due to additional non-levy revenue (business licenses).

Attached is the following documentation:

- A. Summary of Final 2014 Budgets and Certified Levy.
- B. 2014 Final General Fund Budget and Levy.
- C. Comparison of Key Statistics for General Fund: 2010 to 2014
- D. Homeowner Tax Calculation 2014 vs 2013 for Selected Values
- E. Street Funding Plan thru 2033
- F. Washington County Proposed 2014 Property Values (Updated 10/11/13)



Submitted by Thomas H. Niedzwiecki, Treasurer  
December 1, 2013

**City of Lakeland Shores**  
**Summary of 2014 Final Budget and Levy**  
Presented at 12/5/13 City Council Meeting

	Budget				Property Tax Levy			
	2013	2014	\$ Inc (Dec)	% Inc (Dec)	2013	2014	\$ Inc (Dec)	% Inc (Dec)
<b>A. Summary by Fund: Certified Levy</b>								
General Fund	\$111,770	\$111,662	(\$108)	-0.1%	\$110,755	\$109,297	(\$1,458)	-1.3%
Debt Service Fund - Fire Station Expansion/Remodel	\$6,362	\$6,147	(\$215)	-3.4%	\$6,362	\$6,147	(\$215)	-3.4%
Fire Relief Association	\$300	\$300	\$0	0.0%	\$300	\$300	\$0	0.0%
Street Improvements	\$17,000	\$24,000	\$7,000	41.2%	\$17,000	\$24,000	\$7,000	41.2%
<b>Total Budget and Certified Levy</b>	<b>\$135,432</b>	<b>\$142,109</b>	<b>\$6,677</b>	<b>4.9%</b>	<b>\$134,417</b>	<b>\$139,744</b>	<b>\$5,327</b>	<b>4.0%</b>

**B. Summary by Fund: Local Levy**

General Fund	\$107,353	\$104,898	(\$2,455)	-2.3%
Debt Service Fund - Fire Station Expansion/Remodel	\$6,362	\$6,147	(\$215)	-3.4%
Fire Relief Association	\$300	\$300	\$0	0.0%
Street Improvements	\$17,000	\$24,000	\$7,000	41.2%
<b>Total Local Levy</b>	<b>\$131,015</b>	<b>\$135,345</b>	<b>\$4,330</b>	<b>3.3%</b>

**C. Analysis of Certified Tax Levy Increase**

Increase (Decrease) in expenses	(\$108)	-0.1%
Decrease in Other Revenue (Spec Assess, Int Inc, Oth)	(\$1,350)	-1.0%
Levy for Debt Service Fund - Fire Station Expansion/Remodel	(\$215)	-3.4%
Levy for Fire Relief Association	\$0	0.0%
Levy for Street Improvements	\$7,000	41.2%
<b>Total Increase in Certified Levy as above</b>	<b>\$5,327</b>	<b>4.0%</b>

**D. City Taxes for Residential Mkt Values:**

<b>Total City Market Valuation (000) w/ proposed increase (decrease) for 2014</b>	<b>\$52,059</b>	<b>\$48,260</b>	<b>(\$3,800)</b>	<b>-7.3%</b>
Estimated City Tax on Property valued at:	\$350,000	\$324,455	-\$25,545	-7.3%
Estimated City Tax on Property valued at:	\$500,000	\$463,508	-\$36,492	-7.3%
Estimated City Tax on Property valued at:	\$850,000	\$787,963	-\$62,037	-7.3%

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**City of Lakeland Shores**  
**Final 2014 General Fund Budget**  
*Presented at 12/5/13 City Council Meeting*

Description	2010 Actual	2011 Actual	2012 Actual	2013		Inc (Dec) 14 - 13 Bud		Comments
				Estimate	2013 Budget	2014 Budget	\$	
<b>100 General Fund</b>								
<b>A. Receipts</b>								
31000 Gen'l Prop Taxes								
31001 Curr Yr Gen'l Prop Taxes	\$91,759	\$96,446	\$104,913	\$105,747	\$107,353	\$104,898	(\$2,455)	-2.3%
31002 Prior Yrs Gen'l Prop Taxes	\$2,610	\$143	\$2,669	\$1,643	\$0	\$0	\$0	
31050 Curr Yr Fiscal Disp Tax Levy	\$3,874	\$3,780	\$2,625	\$2,228	\$3,402	\$4,399	\$997	29.3% Per Wash Cty
31051 Prior Yrs Fiscal Disp Tax Levy	\$1,464	\$2	\$762	\$647	\$0	\$0	\$0	
<b>Total 31000 Gen'l Prop Taxes</b>	<b>\$99,707</b>	<b>\$100,371</b>	<b>\$110,969</b>	<b>\$110,265</b>	<b>\$110,755</b>	<b>\$109,297</b>	<b>(\$1,458)</b>	<b>-1.3%</b>
31701 Gravel Tax	\$0	\$0	\$0	\$0	\$50	\$0	(\$50)	-100.0%
32000 Licenses & Permits								
32110 Bus Lic (Liq, Cig, Beer, Other)	\$1,690	\$1,640	\$0	\$0	\$0	\$1,400	\$1,400	
32230 Building Permits & Fees	\$425	\$292	\$1,161	\$2,179	\$400	\$400	\$0	0.0%
32235 Applications, CUPs	\$0	\$300	\$150	\$1,100	\$200	\$200	\$0	0.0% 2 \$100 non-refundable application fees
32240 Pet Licenses & Releases	\$90	\$10	\$30	\$20	\$50	\$50	\$0	0.0%
32250 Misc & Other	\$0	\$0	\$6	\$0	\$0	\$0	\$0	
<b>Total 32000 Licenses &amp; Permits</b>	<b>\$2,205</b>	<b>\$2,242</b>	<b>\$1,347</b>	<b>\$3,299</b>	<b>\$650</b>	<b>\$2,050</b>	<b>\$1,400</b>	<b>215.4%</b>
33403 LGA - Local Government Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	None
34xxx Market Value Credit Unallotment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Changed to Mkt Value Exclusion
35104 Fines, Fees & Forfeits	\$227	\$18	\$42	\$463	\$300	\$300	\$0	0.0%
36000 Special Assessments								
36100 Spec Assess - Curr Yr	\$5,805	\$0	\$0	\$0	\$0	\$0	\$0	
36101 Spec Assess - Prior Yr	\$136	\$0	\$0	\$219	\$0	\$0	\$0	
<b>Total 36000 Special Assessments</b>	<b>\$5,941</b>	<b>\$0</b>	<b>\$0</b>	<b>\$219</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
36210 4M Fund	\$26	\$6	\$7	\$8	\$15	\$15	\$0	0.0%
36900 All Other Income	\$6	\$0	\$20	\$0	\$0	\$0	\$0	
36810 Insurance Refunds/Dividends	\$677	\$783	\$1,074	\$38	\$0	\$0	\$0	
39900 Other Financing Sources/Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total A. Receipts</b>	<b>\$108,789</b>	<b>\$103,419</b>	<b>\$113,458</b>	<b>\$114,293</b>	<b>\$111,770</b>	<b>\$111,662</b>	<b>(\$108)</b>	<b>-0.1%</b>

**City of Lakeland Shores**  
**Final 2014 General Fund Budget**  
*Presented at 12/5/13 City Council Meeting*

Description	2010 Actual	2011 Actual	2012 Actual	2013		Inc (Dec) 14 - 13 Bud		%	Comments
				Estimate	2013 Budget	2014 Budget	\$		
<b>B. Expenditures</b>									
41101 Mayor/Council Wages & Benefits	\$9,892	\$9,145	\$9,886	\$10,000	\$10,000	\$10,000	\$0	0.0%	\$175 Mayor, \$150 Council (4) +8.0% P/R Tax:
41400 Administration & Finance									
41401 Admin/Finance Wages & Benefits	\$10,089	\$10,226	\$10,341	\$11,300	\$11,300	\$11,500	\$200	1.8%	PJ \$565 +TS \$225 +Taxes +Cont
41420 Accounting Services	\$3,420	\$3,600	\$3,900	\$4,080	\$4,080	\$4,260	\$180	4.4%	THN \$355/mo
41425 Office Supplies & Postage	\$901	\$1,016	\$1,063	\$1,358	\$1,000	\$1,000	\$0	0.0%	
<b>Total 41400 Administration &amp; Finance</b>	<b>\$14,410</b>	<b>\$14,842</b>	<b>\$15,304</b>	<b>\$16,738</b>	<b>\$16,380</b>	<b>\$16,760</b>	<b>\$380</b>	<b>2.3%</b>	
41900 Other General Government									
41901 Office Communications	\$932	\$745	\$750	\$937	\$900	\$800	(\$100)	-11.1%	1 Phone Line
41902 Community Communications	\$0	\$0	\$0	\$0	\$0	\$0	\$0		Moved to LT Imp Cable Dist
41903 Other Printing & Publishing	\$481	\$0	\$200	\$475	\$475	\$475	\$0	0.0%	Mostly legal notices.
41904 Dues & Subscriptions	\$437	\$710	\$693	\$750	\$750	\$750	\$0	0.0%	MN City Handbook, Mayors Assn, LMC
41905 City Hall Rent	\$1,000	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$0	0.0%	\$100/meeting
41910 Legal Services	\$5,913	\$4,356	\$4,038	\$8,000	\$8,000	\$8,000	\$0	0.0%	
41920 Assessment Services	\$2,344	\$2,274	\$2,392	\$2,469	\$2,425	\$2,425	\$0	0.0%	Incl Levy Bk, TNT
41980 Office Equip & Furn	\$215	\$0	\$0	\$300	\$300	\$300	\$0	0.0%	
<b>Total 41900 Other General Government</b>	<b>\$11,321</b>	<b>\$9,285</b>	<b>\$9,273</b>	<b>\$14,131</b>	<b>\$14,050</b>	<b>\$13,950</b>	<b>(\$100)</b>	<b>-0.7%</b>	
42000 Public Safety									
42100 Police Protection	\$11,189	\$11,373	\$17,079	\$18,000	\$18,000	\$18,400	\$400	2.2%	Est \$18,000 per Sheriff + \$400 Conting
42200 Fire & Ambulance Services	\$22,447	\$22,916	\$21,551	\$22,740	\$22,740	\$22,902	\$162	0.7%	Per Contract
42700 Animal Control	\$16	\$0	(\$27)	\$300	\$300	\$300	\$0	0.0%	
<b>Total 42000 Public Safety</b>	<b>\$33,651</b>	<b>\$34,289</b>	<b>\$38,604</b>	<b>\$41,040</b>	<b>\$41,040</b>	<b>\$41,602</b>	<b>\$562</b>	<b>1.4%</b>	
43100 Streets & Drainage									
43105 Road Comm Wages & Benefits	\$1,376	\$1,379	\$1,379	\$1,700	\$1,700	\$1,750	\$50	2.9%	TS \$125/mo + 15% P/R Taxes & PERA
43110 Street Repairs & Maintenance	\$3,574	\$2,051	\$2,541	\$2,026	\$4,000	\$4,000	\$0	0.0%	
43115 Flood Expenses	\$0	\$270	\$0	\$0	\$0	\$0	\$0		
43125 Snow & Ice Removal	\$2,903	\$4,076	\$884	\$6,500	\$6,500	\$6,000	(\$500)	-7.7%	
43127 Monthly Mobilization Fee	\$700	\$700	\$300	\$700	\$700	\$700	\$0	0.0%	
43130 Brush & Weed Control	\$268	\$529	\$0	\$900	\$900	\$900	\$0	0.0%	
43140 Traffic & Signal Services	\$841	\$446	\$145	\$62	\$750	\$750	\$0	0.0%	
43150 Engineering Services	\$2,663	\$3,493	\$1,154	\$8,931	\$5,000	\$4,500	(\$500)	-10.0%	
43160 Street Lighting	\$1,218	\$1,309	\$1,244	\$1,440	\$1,440	\$1,440	\$0	0.0%	NSP \$120/mo +\$50/mo Roundabouts
<b>Total 43100 Streets &amp; Drainage</b>	<b>\$13,543</b>	<b>\$14,252</b>	<b>\$7,646</b>	<b>\$22,259</b>	<b>\$20,990</b>	<b>\$20,040</b>	<b>(\$950)</b>	<b>-4.5%</b>	

**City of Lakeland Shores**  
**Final 2014 General Fund Budget**  
*Presented at 12/5/13 City Council Meeting*

Description	2010 Actual	2011 Actual	2012 Actual	2013		Inc (Dec) 14 - 13 Bud		%	Comments
				Estimate	2013 Budget	2014 Budget	\$		
43200 Sanitation									
43245 Recycling	\$2,678	\$1,821	\$2,384	\$3,000	\$3,000	\$3,000	\$0	0.0%	Reimb Lakeland net of Recycling Grant
43250 Other/City Clean Up	\$264	\$125	\$0	\$400	\$400	\$400	\$0	0.0%	Reimb Lakeland Net Clean-up Exp
<b>Total 43200 Sanitation</b>	<b>\$2,943</b>	<b>\$1,946</b>	<b>\$2,384</b>	<b>\$3,400</b>	<b>\$3,400</b>	<b>\$3,400</b>	<b>\$0</b>	<b>0.0%</b>	
43135 Watershed Management	\$1,205	\$1,205	\$1,205	\$1,282	\$1,235	\$1,235	\$0	0.0%	Middle St Croix Valley WMO
43139 Economic Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
48000 Insurance									
48100 Surety Bond	\$236	(\$33)	\$0	\$0	\$0	\$0	\$0		Included w/ General Liability
48105 Workers Compensation	\$229	\$225	\$231	\$330	\$275	\$275	\$0	0.0%	
48110 Open Meeting Law	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
48115 General Liability	\$1,642	\$1,763	\$1,841	\$2,027	\$2,000	\$2,000	\$0	0.0%	
48120 General Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>Total 48000 Insurance</b>	<b>\$2,107</b>	<b>\$1,955</b>	<b>\$2,072</b>	<b>\$2,357</b>	<b>\$2,275</b>	<b>\$2,275</b>	<b>\$0</b>	<b>0.0%</b>	
49000 All Other Expenditures									
49105 Education & Training	\$0	\$467	\$0	\$500	\$500	\$500	\$0	0.0%	Council & Staff Trng
49110 Other Grants/Services	\$0	\$0	\$250	\$0	\$0	\$0	\$0		
49120 Miscellaneous	\$316	\$0	\$0	\$300	\$300	\$300	\$0	0.0%	
<b>Total 49000 All Other Expenditures</b>	<b>\$316</b>	<b>\$467</b>	<b>\$250</b>	<b>\$800</b>	<b>\$800</b>	<b>\$800</b>	<b>\$0</b>	<b>0.0%</b>	
<b>Total B. Expenditures</b>	<b>\$89,388</b>	<b>\$87,386</b>	<b>\$86,624</b>	<b>\$112,007</b>	<b>\$110,170</b>	<b>\$110,062</b>	<b>(\$108)</b>	<b>-0.1%</b>	
<b>Total 100 General Fund b/4 Transfers</b>	<b>\$19,401</b>	<b>\$16,033</b>	<b>\$26,834</b>	<b>\$2,286</b>	<b>\$1,600</b>	<b>\$1,600</b>	<b>\$0</b>	<b>0.0%</b>	
C. Transfers & Other Financing									
89008 Trf to LT Imp - Street Imp	(\$16,000)	(\$13,000)	(\$20,000)	\$0	\$0	\$0	\$0		
89003 Trf to LT Imp - Elections	(\$1,000)	(\$1,500)	(\$2,100)	(\$1,600)	(\$1,600)	(\$1,600)	\$0	0.0%	Est \$3,200 per even year election
45105 Recreation Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>Total C: Transfers &amp; Other Financing</b>	<b>(\$17,000)</b>	<b>(\$14,500)</b>	<b>(\$22,100)</b>	<b>(\$1,600)</b>	<b>(\$1,600)</b>	<b>(\$1,600)</b>	<b>\$0</b>	<b>0.0%</b>	
E. Transfer in from Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>Total 100 General Fund</b>	<b>\$2,401</b>	<b>\$1,533</b>	<b>\$4,734</b>	<b>\$686</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>General Fund Balance - Ending</b>	<b>\$42,862</b>	<b>\$41,993</b>	<b>\$47,596</b>	<b>\$48,282</b>	<b>\$0</b>	<b>\$48,282</b>			

***City of Lakeland Shores***  
***Comparison of Key Statistics for Total Budgets and Levy***  
***2010 to 2014***

<b>Total Budgets and Levy</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014 (Final)</b>
Budget - \$	\$115,515	\$120,845	\$129,995	\$135,432	\$142,109
Budget - % Change Year to Year		4.6%	7.6%	4.2%	4.9%
Budget - % Change from Year 2010			12.5%	17.2%	23.0%
Certified Levy - \$	\$108,937	\$120,292	\$127,325	\$134,417	\$139,744
Certified Levy - % Change Year to Year		10.4%	5.8%	5.6%	4.0%
Certified Levy - % Change from Year 2010			16.9%	23.4%	28.3%
Taxable Market Value - \$	\$63,656,400	\$61,697,700	\$56,770,100	\$52,059,100	\$48,259,600
Taxable Market Value - % Change Year to Year		-3.1%	-8.0%	-8.3%	-7.3%
Taxable Market Value - % Change from Year 2010			-10.8%	-18.2%	-24.2%
Local Taxable Value (Tax Capacity) - \$	\$693,044	\$673,562	\$615,576	\$560,000	\$512,334
Local Taxable Value (Tax Capacity) - % Change Year to Year		-2.8%	-8.6%	-9.0%	-8.5%
Local Taxable Value (Tax Capacity) - % Change from Year 2010			-11.2%	-19.2%	-26.1%
Local Tax Rate - \$	15.141%	17.204%	20.152%	23.396%	26.417%
Local Tax Rate - % Change Year to Year		13.6%	17.1%	16.1%	12.9%
Local Tax Rate - % Change from Year 2010			33.1%	54.5%	74.5%

**City of Lakeland Shores  
HomeOwner Tax Calculation  
2014 versus 2013**

	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	
<b>Residential Taxable Market Value</b>	\$350,000	\$324,455	\$500,000	\$463,508	\$850,000	\$787,963	
<b>Less Market Value Exclusion</b>	\$5,700	\$8,000	\$0	\$0	\$0	\$0	
<b>Taxable Mkt Value after MV Exclusion</b>	<u>\$344,300</u>	<u>\$316,455</u>	<u>\$500,000</u>	<u>\$463,508</u>	<u>\$850,000</u>	<u>\$787,963</u>	
<b>Increase (Decrease)</b>		-8.1%		-7.3%		-7.3%	-7.30%
<b>Class Rate Tiers</b>							
<=\$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%	
<b>Calculation of Tax Capacity</b>							
<b>Up to \$500,000</b>	\$3,443	\$3,165	\$5,000	\$4,635	\$5,000	\$5,000	
<b>Over \$500,000</b>	\$0	\$0	\$0	\$0	\$4,375	\$3,600	
<b>Total Tax Capacity</b>	\$3,443	\$3,165	\$5,000	\$4,635	\$9,375	\$8,600	
<b>Increase (Decrease)</b>		-8.1%		-7.3%		-8.3%	
<b>x City Tax Rate</b>	23.396%	26.417%	23.396%	26.417%	23.396%	26.417%	
<b>A. Impact of Total City Tax Levy</b>							
<b>City Tax</b>	\$805.51	\$835.99	\$1,169.78	\$1,224.46	\$2,193.33	\$2,271.77	
<b>Increase (Decrease) - \$</b>		\$30.48		\$54.69		\$78.44	
<b>Increase (Decrease) - %</b>		3.78%		4.68%		3.58%	
<b>B. Impact of Street Improvement Levy Only</b>							
<b>City Tax Rate for Street Imp Levy Only</b>	3.036%	4.684%	3.036%	4.684%	3.036%	4.684%	
<b>Street Improvement Levy</b>	\$104.52	\$148.24	\$151.79	\$217.13	\$284.60	\$402.84	
<b>Increase (Decrease) - \$</b>		\$43.72		\$65.34		\$118.24	
<b>Increase (Decrease) - %</b>		41.83%		43.05%		41.55%	
<b>Street Imp Levy as % of Total Levy</b>	12.976%	17.732%	12.976%	17.732%	12.976%	17.732%	

**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 zero 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.

**Lakeland Shores Street Funding Plan**  
**Presented at City Council Meeting 12/5/13**

Year	Beginning Fund Balance 12/31/10	Street Levy (Step Inc, then 6% inc beg 2018)	Crack Sealing [C]	Seal Coating [S]	Chip Emulsion Patch [P]	Reconstruct [R]	Named Projects (see Comments)	Interest Earnings	Ending Fund Balance	Comments	Total Cost All Projects
2011	191,085	19,000					(19,189)	45	190,941	Quixote Av Reconstruct (with Lakeland)	(19,189)
2012	190,941	41,000					(15,810)	44	216,174	Quinlan Av N (Pave gravel 2nd St N to Div))	(15,810)
2013	216,174	17,000			(1,761)			289	231,703		(1,761)
2014	231,703	24,000	(990)		(703)			318	254,327		(1,693)
2015	254,327	30,000	(1,565)		(6,304)			346	276,804		(7,869)
2016	276,804	35,000	(8,680)		(322)			1,514	304,316		(9,002)
2017	304,316	40,000	(422)	(42,217)	(703)	(39,903)	(149,630)	557	111,998	Reconstruct 2nd St N (Cty 18 to LS Rd)	(232,875)
2018	111,998	42,400	(328)	(2,054)	(322)			758	152,452		(2,704)
2019	152,452	44,944		(1,593)	(1,637)			971	195,137		(3,230)
2020	195,137	47,641	(2,415)				(44,505)	1,959	197,816	Cul-de-Sac (Division Ct to Quinlan Av S)	(46,920)
2021	197,816	50,499			(3,421)	(14,272)	(82,872)	1,478	149,228	4th St S (Cty 18 to Quinlan Av S)	(100,565)
2022	149,228	53,529			(1,511)			2,012	203,259		(1,511)
2023	203,259	56,741	(5,642)		(2,728)		(128,912)	1,841	124,558	Lakeland Shores Rd (#5)	(137,282)
2024	124,558	60,145	(1,660)	(24,681)	(186)			2,373	160,549		(26,527)
2025	160,549	63,754	(328)	(2,054)		(343,574)			(121,653)	9 Reconstruct Projects	(345,956)
2026	(121,653)	67,579	(2,210)	(1,593)					(57,877)		(3,803)
2027	(57,877)	71,634	(1,238)	(2,758)	(1,511)			124	8,374		(5,507)
2028	8,374	75,932	(4,378)	(6,021)				1,109	75,015		(10,399)
2029	75,015	80,488	(1,643)		(1,372)	(24,555)	(184,160)		(56,227)	Quinlan Av S(Div St to So End LS Rd)	(211,730)
2030	(56,227)	85,317	(2,415)	(7,989)	(240)			277	18,723		(10,644)
2031	18,723	90,436	(4,800)	(11,746)	(186)			1,386	93,813		(16,732)
2032	93,813	95,862						2,845	192,521		0
2033	192,521	101,614						4,412	298,547		0
			(38,714)	(102,706)	(22,907)	(422,304)	(625,078)	48,809			(1,211,709)

**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 DISTRIBUTION	TAXABLE VALUE
	REAL ESTATE	PERSONAL PROPERTY	TOTAL		REAL ESTATE	PERSONAL PROPERTY	TOTAL		SRR	COMM IND	REAL ESTATE	PERSONAL PROPERTY	TOTAL	POWER-LINE	TIF	FD CONTRIBUTION			
<b>MUNICIPALITY:</b>																			
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	2,066,300	325,388,200	2,892,000	328,280,200	249,939,100	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 Afton	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	120,398,200	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	1,207,990	0	1,207,990	0
400 Scandia	535,037,500	5,442,300	540,479,800	1,608,400	501,267,100	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	579,679	11,396,361
900 Lakeland Shores	49,788,700	197,400	49,986,100	124,600	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 Mahtomedi	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	282,588,600	3,852,700	286,441,300	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	53,483	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	33,869,200	0	96,196	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	651,736	0	651,736	0
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	72,511,986	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	6,559,714	250,068	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
<b>County Total</b>	<b>24,560,813,400</b>	<b>227,002,200</b>	<b>24,787,815,600</b>	<b>237,214,500</b>	<b>22,974,120,900</b>	<b>226,977,000</b>	<b>23,201,097,900</b>	<b>23,614,376,100</b>	<b>920,755</b>	<b>61,581,554</b>	<b>261,920,760</b>	<b>4,409,434</b>	<b>266,330,194</b>	<b>10,954</b>	<b>3,855,285</b>	<b>23,648,537</b>	<b>238,815,418</b>	<b>27,195,043</b>	<b>266,010,461</b>

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