

# City of Lakeland Shores

## Final Budgets and Certified Levies - Year 2015

Presented at City Council Meeting 12/4/14

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The 2015 Budget as presented increases 4.5% due to increasing Street Improvements by \$6,000. The Certified Levy increases 4.4%, however, the Local Levy increases 5.3% due to anticipating less Fiscal Disparity Tax Levy.

The tax rate decreases from 26.417% to 24.969% or 5.5%. The overall increase in Taxable Market Value is 9.6%, respectable but below the County average of 13.4%. At the individual property level, the median increase is 8.1% with a median value of \$251,400. The median increase for the County is 13.5%.

Attached is the following documentation:

- A. Summary of Final 2015 Budgets and Certified Levy.
- B. 2015 Final General Fund Budget and Levy.
- C. Street Funding Plan thru 2023
- D. Comparison of Key Statistics for Total Budgets & Levy 2011 to 2015
- E. Homeowner Tax Calculation 2014 vs 2015 for Selected Values
- F. Preliminary 2015 Property Values per Wash Cty 4/15/14
- G. Washington County Proposed 2014 vs 2015 Tax Rates by Taxing District

  
Submitted by Thomas H. Niedzwiecki, Treasurer  
November 30, 2014

**City of Lakeland Shores**  
**Summary of 2015 Final Budget and Levy**  
*Presented at 12/4/14 City Council Meeting*

	Budget				Property Tax Levy			
	2014	2015	\$ Inc (Dec)	% Inc (Dec)	2014	2015	\$ Inc (Dec)	% Inc (Dec)
<b>A. Summary by Fund: Certified Levy</b>								
General Fund	\$111,662	\$112,392	\$730	0.7%	\$109,297	\$109,747	\$450	0.4%
Debt Service Fund - Fire Station Expansion/Remodel	\$6,147	\$5,833	(\$314)	-5.1%	\$6,147	\$5,833	(\$314)	-5.1%
Fire Relief Association	\$300	\$300	\$0	0.0%	\$300	\$300	\$0	0.0%
Street Improvements	\$24,000	\$30,000	\$6,000	25.0%	\$24,000	\$30,000	\$6,000	25.0%
<b>Total Budget and Certified Levy</b>	<b>\$142,109</b>	<b>\$148,525</b>	<b>\$6,416</b>	<b>4.5%</b>	<b>\$139,744</b>	<b>\$145,880</b>	<b>\$6,136</b>	<b>4.4%</b>

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

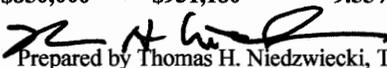
General Fund	\$104,898	\$105,150	\$252	0.2%
Debt Service Fund - Fire Station Expansion/Remodel	\$6,147	\$5,833	(\$314)	-5.1%
Fire Relief Association	\$300	\$300	\$0	0.0%
Street Improvements	\$24,000	\$30,000	\$6,000	25.0%
<b>Total Local Levy</b>	<b>\$135,345</b>	<b>\$141,283</b>	<b>\$5,938</b>	<b>4.4%</b>

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

Increase (Decrease) in expenses	\$730	0.5%
Decrease in Other Revenue (Spec Assess, Int Inc, Oth)	(\$280)	-0.2%
Levy for Debt Service Fund - Fire Station Expansion/Remodel	(\$314)	-5.1%
Levy for Fire Relief Association	\$0	0.0%
Levy for Street Improvements	\$6,000	25.0%
<b>Total Increase in Certified Levy as above</b>	<b>\$6,136</b>	<b>4.4%</b>

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

<b>Total City Market Valuation (000) w/ proposed increase (decrease) for 2015</b>	<b>\$48,260</b>	<b>\$52,869</b>	<b>\$4,609</b>	<b>9.6%</b>
Estimated City Tax on Property valued at: <b>\$350,000</b>	\$910	\$951	\$41	4.5%
Estimated City Tax on Property valued at: <b>\$500,000</b>	\$1,321	\$1,398	\$77	5.8%
Estimated City Tax on Property valued at: <b>\$850,000</b>	\$2,477	\$2,594	\$118	4.7%

  
 Prepared by Thomas H. Niedzwiecki, Treasurer

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**City of Lakeland Shores**  
**Final 2015 General Fund Budget**  
*Presented at 12/4/14 City Council Meeting*

Inc (Dec) 15 - 14 Bud

Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	\$	%	Comments
<b>100 General Fund</b>								
<b>A. Receipts</b>								
<b>31000 Gen'l Prop Taxes</b>								
31001 Curr Yr Gen'l Prop Taxes	\$96,446	\$104,913	\$103,826	\$104,898	\$105,150	\$252	0.2%	
31002 Prior Yrs Gen'l Prop Taxes	\$143	\$2,669	\$1,643	\$0	\$0	\$0		
31050 Curr Yr Fiscal Disp Tax Levy	\$3,780	\$2,625	\$228	\$4,399	\$4,597	\$198	4.5%	Per Wash Cty
31051 Prior Yrs Fiscal Disp Tax Levy	\$2	\$762	\$647	\$0	\$0	\$0		
<b>Total 31000 Gen'l Prop Taxes</b>	<b>\$100,371</b>	<b>\$110,969</b>	<b>\$106,344</b>	<b>\$109,297</b>	<b>\$109,747</b>	<b>\$450</b>	<b>0.4%</b>	
<b>31701 Gravel Tax</b>								
	\$0	\$0	\$0	\$0	\$0	\$0		
<b>32000 Licenses &amp; Permits</b>								
32110 Bus Lic (Liq, Cig, Beer, Other)	\$1,640	\$0	\$233	\$1,400	\$1,400	\$0	0.0%	
32230 Building Permits & Fees	\$292	\$1,161	\$2,513	\$400	\$400	\$0	0.0%	
32235 Applications, CUPs	\$300	\$150	\$1,100	\$200	\$500	\$300	150.0%	Non-refundable application fees
32240 Pet Licenses & Releases	\$10	\$30	\$20	\$50	\$30	(\$20)	-40.0%	
32250 Misc & Other	\$0	\$6	\$0	\$0	\$0	\$0		
<b>Total 32000 Licenses &amp; Permits</b>	<b>\$2,242</b>	<b>\$1,347</b>	<b>\$3,867</b>	<b>\$2,050</b>	<b>\$2,330</b>	<b>\$280</b>	<b>13.7%</b>	
<b>33403 LGA - Local Government Aid</b>								
	\$0	\$0	\$0	\$0	\$0	\$0		None
<b>34xxx Market Value Credit Unallotment</b>								
	\$0	\$0	\$0	\$0	\$0	\$0		Changed to Mkt Value Exclusion
<b>35104 Fines, Fees &amp; Forfeits</b>								
	\$18	\$42	\$463	\$300	\$300	\$0	0.0%	
<b>36000 Special Assessments</b>								
36100 Spec Assess - Curr Yr	\$0	\$0	\$0	\$0	\$0	\$0		
36101 Spec Assess - Prior Yr	\$0	\$0	\$219	\$0	\$0	\$0		
<b>Total 36000 Special Assessments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$219</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>36210 4M Fund</b>								
	\$6	\$7	\$8	\$15	\$15	\$0	0.0%	
<b>36900 All Other Income</b>								
	\$0	\$20	\$0	\$0	\$0	\$0		
36810 Insurance Refunds/Dividends	\$783	\$1,074	\$674	\$0	\$0	\$0		
39900 Other Financing Sources/Transfers	\$0	\$0	\$0	\$0	\$0	\$0		
<b>Total A. Receipts</b>	<b>\$103,419</b>	<b>\$113,458</b>	<b>\$111,574</b>	<b>\$111,662</b>	<b>\$112,392</b>	<b>\$730</b>	<b>0.7%</b>	

**City of Lakeland Shores**  
**Final 2015 General Fund Budget**  
*Presented at 12/4/14 City Council Meeting*

Inc (Dec) 15 - 14 Bud

Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	\$	%	Comments
<b>B. Expenditures</b>								
41101 Mayor/Council Wages & Benefits	\$9,145	\$9,886	\$10,033	\$10,000	\$12,830	\$2,830	28.3%	\$250 Mayor, \$185 Council (4) +8.0% P/R Taxes
<b>41400 Administration &amp; Finance</b>								
41401 Admin/Finance Wages & Benefits	\$10,226	\$10,341	\$11,656	\$11,500	\$12,000	\$500	4.3%	ST \$600 +TS \$225 +16%Taxes/PERA +Conting
41420 Accounting Services	\$3,600	\$3,900	\$4,080	\$4,260	\$4,560	\$300	7.0%	THN \$380/mo per Contract
41425 Office Supplies & Postage	\$1,016	\$1,063	\$1,253	\$1,000	\$1,000	\$0	0.0%	
<b>Total 41400 Administration &amp; Finance</b>	<b>\$14,842</b>	<b>\$15,304</b>	<b>\$16,989</b>	<b>\$16,760</b>	<b>\$17,560</b>	<b>\$800</b>	<b>4.8%</b>	
<b>41900 Other General Government</b>								
41901 Office Communications	\$745	\$750	\$983	\$800	\$800	\$0	0.0%	1 Phone Line + Zoning Mobile
41902 Community Communications	\$0	\$0	\$0	\$0	\$0	\$0		Moved to LT Imp Cable Dist
41903 Other Printing & Publishing	\$0	\$200	\$115	\$475	\$475	\$0	0.0%	Mostly legal notices.
41904 Dues & Subscriptions	\$710	\$693	\$706	\$750	\$750	\$0	0.0%	MN City Handbook, Mayors Assn, LMC
41905 City Hall Rent	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$0	0.0%	\$100/meeting
41910 Legal Services	\$4,356	\$4,038	\$8,817	\$8,000	\$8,000	\$0	0.0%	
41920 Assessment Services	\$2,274	\$2,392	\$2,469	\$2,425	\$2,500	\$75	3.1%	Incl Levy Bk, TNT
41980 Office Equip & Furn	\$0	\$0	\$0	\$300	\$100	(\$200)	-66.7%	
<b>Total 41900 Other General Government</b>	<b>\$9,285</b>	<b>\$9,273</b>	<b>\$14,291</b>	<b>\$13,950</b>	<b>\$13,825</b>	<b>(\$125)</b>	<b>-0.9%</b>	
<b>42000 Public Safety</b>								
42100 Police Protection	\$11,373	\$17,079	\$17,748	\$18,400	\$18,400	\$0	0.0%	Est \$18,225 per Sheriff + \$175 Conting
42200 Fire & Ambulance Services	\$22,916	\$21,551	\$22,740	\$22,902	\$22,147	(\$755)	-3.3%	Per Contract
42700 Animal Control	\$0	(\$27)	\$0	\$300	\$200	(\$100)	-33.3%	
<b>Total 42000 Public Safety</b>	<b>\$34,289</b>	<b>\$38,604</b>	<b>\$40,488</b>	<b>\$41,602</b>	<b>\$40,747</b>	<b>(\$855)</b>	<b>-2.1%</b>	
<b>43100 Streets &amp; Drainage</b>								
43105 Road Comm Wages & Benefits	\$1,379	\$1,379	\$1,712	\$1,750	\$1,800	\$50	2.9%	TS \$125/mo + 16% P/R Taxes & PERA
43110 Street Repairs & Maintenance	\$2,051	\$2,541	\$1,026	\$4,000	\$4,500	\$500	12.5%	
43115 Flood Expenses	\$270	\$0	\$0	\$0	\$0	\$0		
43125 Snow & Ice Removal	\$4,076	\$884	\$3,122	\$6,000	\$4,500	(\$1,500)	-25.0%	
43127 Monthly Mobilization Fee	\$700	\$300	\$700	\$700	\$700	\$0	0.0%	
43130 Brush & Weed Control	\$529	\$0	\$127	\$900	\$300	(\$600)	-66.7%	
43140 Traffic & Signal Services	\$446	\$145	\$62	\$750	\$1,200	\$450	60.0%	Includes Sign Retrareflectivity Replacement
43150 Engineering Services	\$3,493	\$1,154	\$8,837	\$4,500	\$3,000	(\$1,500)	-33.3%	
43160 Street Lighting	\$1,309	\$1,244	\$1,391	\$1,440	\$1,440	\$0	0.0%	NSP \$120/mo +\$50/mo Roundabouts
<b>Total 43100 Streets &amp; Drainage</b>	<b>\$14,252</b>	<b>\$7,646</b>	<b>\$16,977</b>	<b>\$20,040</b>	<b>\$17,440</b>	<b>(\$2,600)</b>	<b>-13.0%</b>	

**City of Lakeland Shores**  
**Final 2015 General Fund Budget**  
*Presented at 12/4/14 City Council Meeting*

Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Inc (Dec) 15 - 14 Bud		Comments
						\$	%	
<b>43200 Sanitation</b>								
43245 Recycling	\$1,821	\$2,384	\$2,532	\$3,000	\$3,100	\$100	3.3%	Reimb Lakeland net of Recycling Grant (New Contract)
43250 Other/City Clean Up	\$125	\$0	\$322	\$400	\$400	\$0	0.0%	Reimb Lakeland Net Clean-up Exp
<b>Total 43200 Sanitation</b>	<b>\$1,946</b>	<b>\$2,384</b>	<b>\$2,854</b>	<b>\$3,400</b>	<b>\$3,500</b>	<b>\$100</b>	<b>2.9%</b>	
<b>43135 Watershed Management</b>	<b>\$1,205</b>	<b>\$1,205</b>	<b>\$1,282</b>	<b>\$1,235</b>	<b>\$1,350</b>	<b>\$115</b>	<b>9.3%</b>	<b>Middle St Croix Valley WMO</b>
43139 Economic Development	\$0	\$0	\$0	\$0	\$0	\$0		
<b>48000 Insurance</b>								
48100 Surety Bond	(\$33)	\$0	\$0	\$0	\$0	\$0		Included w/ General Liability
48105 Workers Compensation	\$225	\$231	\$341	\$275	\$340	\$65	23.6%	
48110 Open Meeting Law	\$0	\$0	\$0	\$0	\$0	\$0		
48115 General Liability	\$1,763	\$1,841	\$2,027	\$2,000	\$2,050	\$50	2.5%	
48120 General Property	\$0	\$0	\$0	\$0	\$0	\$0		
<b>Total 48000 Insurance</b>	<b>\$1,955</b>	<b>\$2,072</b>	<b>\$2,368</b>	<b>\$2,275</b>	<b>\$2,390</b>	<b>\$115</b>	<b>5.1%</b>	
<b>49000 All Other Expenditures</b>								
49105 Education & Training	\$467	\$0	\$385	\$500	\$500	\$0	0.0%	Council & Staff Trng
49110 Other Grants/Services	\$0	\$250	\$0	\$0	\$0	\$0		
49120 Miscellaneous	\$0	\$0	\$0	\$300	\$200	(\$100)	-33.3%	
<b>Total 49000 All Other Expenditures</b>	<b>\$467</b>	<b>\$250</b>	<b>\$385</b>	<b>\$800</b>	<b>\$700</b>	<b>(\$100)</b>	<b>-12.5%</b>	
<b>Total B. Expenditures</b>	<b>\$87,386</b>	<b>\$86,624</b>	<b>\$105,667</b>	<b>\$110,062</b>	<b>\$110,342</b>	<b>\$280</b>	<b>0.3%</b>	
<b>Total 100 General Fund b/4 Transfers</b>	<b>\$16,033</b>	<b>\$26,834</b>	<b>\$5,908</b>	<b>\$1,600</b>	<b>\$2,050</b>	<b>\$450</b>	<b>28.1%</b>	
<b>C. Transfers &amp; Other Financing</b>								
89008 Trf to LT Imp - Street Imp	(\$13,000)	(\$20,000)	(\$4,000)	\$0	\$0	\$0		
89003 Trf to LT Imp - Elections	(\$1,500)	(\$2,100)	(\$1,600)	(\$1,600)	(\$2,050)	(\$450)	28.1%	Increase for New Equipment
45105 Recreation Facilities	\$0	\$0	\$0	\$0	\$0	\$0		
<b>Total C: Transfers &amp; Other Financing</b>	<b>(\$14,500)</b>	<b>(\$22,100)</b>	<b>(\$5,600)</b>	<b>(\$1,600)</b>	<b>(\$2,050)</b>	<b>(\$450)</b>	<b>28.1%</b>	
<b>E. Transfer in from Other Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Total 100 General Fund</b>	<b>\$1,533</b>	<b>\$4,734</b>	<b>\$308</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>		
<b>General Fund Balance - Ending</b>	<b>\$41,993</b>	<b>\$45,195</b>	<b>\$43,170</b>	<b>\$0</b>	<b>(\$112)</b>			

## ***Lakeland Shores Street Funding Plan***

**Presented at City Council Meeting 12/4/14**

Year	Beginning Fund Balance	Street Levy (Step Inc, then 6% inc beg 2018)	Expenditures per Street CIP 2/6/14	Other Expenses	Interest Earnings	Ending Fund Balance	Comments
2011	191,085	19,000	19,189		45	190,941	Quixote Av Reconstruct (with Lakeland)
2012	190,941	41,000	15,810		44	216,174	Quinlan Av N (Pave gravel 2nd St N to Div))
2013	216,174	21,000	17,847		44	219,371	
2014	219,371	24,000	5,234		186	238,324	
2015	238,324	30,000	3,150		339	265,513	
2016	265,513	35,000	14,231		1,574	287,856	
2017	287,856	40,000	52,336		1,901	277,421	Reconstruct 2nd St N (Cty 18 to LS Rd)
2018	277,421	42,400	5,617		1,627	315,831	
2019	315,831	44,944	10,492		1,856	352,139	
2020	352,139	47,641	257,744		6,575	148,611	Cul-de-Sac (Division Ct to Quinlan Av S)
2021	148,611	50,499	284,260		4,834	(80,316)	4th St S (Cty 18 to Quinlan Av S)
2022	(80,316)	53,529	12,077		0	(38,864)	
2023	(38,864)	56,741	5,644		353	12,586	Lakeland Shores Rd (#5)

C

***City of Lakeland Shores***  
***Comparison of Key Statistics for Total Budgets and Levy***  
***2011 to 2015***

<b>Total Budgets and Levy</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015 (Final)</b>
Budget - \$	\$120,845	\$129,995	\$135,432	\$142,109	\$148,525
Budget - % Change Year to Year		7.6%	4.2%	4.9%	4.5%
Budget - % Change from Year 2010			12.1%	17.6%	22.9%
Certified Levy - \$	\$120,292	\$127,325	\$134,417	\$139,744	\$145,880
Certified Levy - % Change Year to Year		5.8%	5.6%	4.0%	4.4%
Certified Levy - % Change from Year 2010			11.7%	16.2%	21.3%
Taxable Market Value - \$	\$61,697,700	\$56,770,100	\$52,059,100	\$48,259,600	\$52,868,700
Taxable Market Value - % Change Year to Year		-8.0%	-8.3%	-7.3%	9.6%
Taxable Market Value - % Change from Year 2010			-15.6%	-21.8%	-14.3%
Local Taxable Value (Tax Capacity) - \$	\$673,562	\$615,576	\$560,000	\$512,334	\$565,832
Local Taxable Value (Tax Capacity) - % Change Year to Year		-8.6%	-9.0%	-8.5%	10.4%
Local Taxable Value (Tax Capacity) - % Change from Year 2010			-16.9%	-23.9%	-16.0%
Local Tax Rate - \$	17.204%	20.152%	23.396%	26.417%	24.969%
Local Tax Rate - % Change Year to Year		17.1%	16.1%	12.9%	-5.5%
Local Tax Rate - % Change from Year 2010			36.0%	53.6%	45.1%

**City of Lakeland Shores  
HomeOwner Tax Calculation  
2014 versus 2015**

	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	
<b>Residential Taxable Market Value</b>	\$350,000	\$383,427	\$500,000	\$547,753	\$850,000	\$931,180	9.55%
<b>Less Market Value Exclusion</b>	\$5,700	\$2,700	\$0	\$0	\$0	\$0	
<b>Taxable Mkt Value after MV Exclusion</b>	<u>\$344,300</u>	<u>\$380,727</u>	<u>\$500,000</u>	<u>\$547,753</u>	<u>\$850,000</u>	<u>\$931,180</u>	
<b>Increase (Decrease)</b>		10.6%		9.6%		9.6%	
<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>							
<u>Up to \$500,000</u>	\$3,443	\$3,807	\$5,000	\$5,000	\$5,000	\$5,000	
<u>Over \$500,000</u>	\$0	\$0	\$0	\$597	\$4,375	\$5,390	
<b>Total Tax Capacity</b>	\$3,443	\$3,807	\$5,000	\$5,597	\$9,375	\$10,390	
<b>Increase (Decrease)</b>		10.6%		11.9%		10.8%	
<b>x City Tax Rate</b>	26.417%	24.969%	26.417%	24.969%	26.417%	24.969%	
<b>A. Impact of Total City Tax Levy</b>							
<u>City Tax</u>	\$909.55	\$950.64	\$1,320.87	\$1,397.50	\$2,476.63	\$2,594.23	
<b>Increase (Decrease) - \$</b>		\$41.09		\$76.63		\$117.61	
<b>Increase (Decrease) - %</b>		4.52%		5.80%		4.75%	
<b>B. Impact of Street Improvement Levy Only</b>							
<u>City Tax Rate for Street Imp Levy Only</u>	4.684%	5.302%	4.684%	5.302%	4.684%	5.302%	
<u>Street Improvement Levy</u>	\$161.29	\$201.86	\$234.22	\$296.74	\$439.17	\$550.86	
<b>Increase (Decrease) - \$</b>		\$40.57		\$62.52		\$111.69	
<b>Increase (Decrease) - %</b>		25.16%		26.69%		25.43%	
<b>Street Imp Levy as % of Total Levy</b>	17.732%	21.234%	17.732%	21.234%	17.732%	21.234%	

**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.

E

## WASHINGTON COUNTY ESTIMATED PAY 2015 VALUES

Note: these values are only an ESTIMATE of Pay 2015, they are not final and will change.  
They should not be used to try to calculate the exact tax rate that will be used in "Truth in Taxation" calculations.

Tax Authority	Final Pay 2014										Estimated Pay 2015									
	New Construction	Estimated Market Value	Referendum Market Value	Taxable Market Value	Tax Capacity	Power-line	TIF	Fiscal Disparity Contribution	Taxable for LTR	New Construction	Estimated Market Value	Referendum Market Value	Taxable Market Value	Tax Capacity	Power-line	TIF	Fiscal Disparity Contribution	Taxable for LTR		
0002 Baytown	5,743,100	291,090,700	276,176,700	263,840,900	2,973,996	0	0	31,971	2,942,025	12,246,100	346,378,400	327,034,800	337,937,600	3,557,466	0	0	34,192	3,523,274		
0004 Denmark	2,065,300	360,980,300	249,966,600	328,489,500	3,342,623	0	0	180,788	3,161,835	1,133,000	386,683,300	259,789,700	348,274,800	3,514,580	0	0	180,817	3,333,763		
0009 May	3,451,600	568,521,200	453,975,300	524,538,500	5,423,815	0	0	121,040	5,302,775	2,613,500	652,588,500	522,701,600	607,076,300	6,301,242	0	0	134,231	6,167,011		
0011 Grey Cloud Island	20,800	39,593,900	36,093,100	37,823,100	414,466	0	0	22,181	392,285	19,200	43,970,000	40,301,100	42,494,500	461,346	0	0	22,744	438,602		
0014 Stillwater Twp	765,700	361,452,800	316,762,500	336,440,300	3,402,182	0	0	34,058	3,368,124	2,412,700	431,119,700	376,070,900	403,741,000	4,094,119	0	0	35,978	4,058,141		
0017 West Lakeland	6,920,100	568,447,400	546,954,600	555,400,200	5,772,733	0	0	107,198	5,665,535	4,954,400	639,996,600	614,608,400	628,388,900	6,548,455	0	0	108,721	6,439,734		
0100 Afton	3,921,200	540,099,900	467,252,300	518,368,200	5,516,571	0	0	242,965	5,273,606	7,034,900	612,497,300	524,642,400	587,137,100	6,228,860	0	0	245,261	5,983,599		
0200 Bayport	3,013,100	226,832,600	225,477,700	213,755,700	2,609,729	0	159,016	274,921	2,175,792	9,405,500	237,262,900	235,502,700	224,564,100	2,670,731	0	147,524	273,688	2,249,519		
0300 Birchwood	164,200	120,831,900	117,728,300	115,968,100	1,207,968	0	0	0	1,207,968	101,200	118,984,600	116,110,300	114,429,900	1,180,907	0	0	0	1,180,907		
0400 Scandia	1,608,400	540,314,200	447,598,000	506,397,300	5,173,329	1,717	0	137,108	5,034,504	2,949,300	639,683,800	533,812,400	607,505,300	6,210,099	1,562	0	143,265	6,065,272		
0500 Dellwood	227,900	293,576,600	281,797,600	289,989,000	3,287,475	0	0	95,529	3,191,946	1,778,000	291,286,300	280,075,900	287,835,900	3,254,249	0	0	95,764	3,158,485		
0600 Forest Lake	12,063,900	1,719,925,200	1,648,615,300	1,604,411,300	18,493,584	1,971	733,687	1,843,975	15,913,951	19,791,100	1,836,338,700	1,763,271,500	1,729,768,900	19,710,579	1,894	705,249	1,799,226	17,204,210		
0700 Hugo	24,780,100	1,344,215,300	1,246,152,200	1,221,142,200	13,396,249	3,722	81,927	954,963	12,355,637	21,365,700	1,555,087,600	1,449,256,600	1,442,351,300	15,644,229	3,455	81,927	968,869	14,589,978		
0800 Lake Elmo	15,422,600	1,082,340,100	1,019,367,700	1,046,931,000	11,743,375	666	0	928,699	10,814,010	23,088,700	1,219,536,600	1,139,771,200	1,184,690,000	13,184,410	660	0	785,142	12,398,608		
0900 Lakeland Shores	124,600	49,986,100	49,613,200	48,259,600	529,239	0	0	16,905	512,334	304,600	54,473,700	54,048,500	52,868,700	580,646	0	0	14,814	565,832		
1000 Mahtomedi	8,281,500	883,377,800	877,447,300	849,508,700	9,233,037	0	83,864	425,336	8,723,837	8,695,300	934,598,100	928,603,000	905,519,700	9,762,976	0	83,864	421,441	9,257,671		
1100 Marine on St Croix	9,600	118,365,500	112,654,700	115,368,700	1,235,688	0	0	47,925	1,187,763	859,900	128,774,600	122,798,000	126,204,000	1,353,826	0	0	48,931	1,304,895		
1200 Newport	1,273,500	283,433,900	275,865,200	261,587,400	3,482,211	0	0	586,835	2,895,376	429,300	290,196,400	282,421,600	268,890,100	3,567,885	0	0	603,428	2,964,457		
1300 St Paul Park	1,333,600	311,657,800	300,489,600	265,934,400	3,072,715	0	0	304,274	2,768,441	1,641,500	352,772,100	340,991,100	310,404,900	3,506,723	0	0	300,318	3,206,405		
1400 Landfall	0	7,419,600	7,419,600	7,419,600	144,906	0	66,337	53,463	25,106	0	6,872,900	6,872,900	6,872,900	133,785	0	63,308	43,636	26,841		
1500 Stillwater City	10,713,200	1,774,367,400	1,758,884,000	1,670,262,500	19,432,956	0	1,204,018	2,080,246	16,148,692	14,306,900	2,003,265,100	1,984,396,500	1,912,185,600	21,841,563	0	1,259,638	2,037,844	18,544,081		
1600 Willernie	60,200	35,811,200	35,675,200	31,646,800	360,755	0	0	34,685	326,070	0	40,455,800	40,363,700	36,637,300	411,009	0	0	34,699	376,310		
1700 Oak Park Heights	2,874,900	666,399,400	662,326,200	640,880,100	10,281,262	0	126,677	2,467,230	7,667,355	7,392,000	713,854,700	709,324,500	691,259,900	10,836,264	0	185,870	2,214,198	8,436,196		
1800 St Mary's Point	683,800	62,618,000	58,979,400	60,262,200	649,524	0	0	0	649,524	202,800	70,110,000	65,987,100	67,954,900	736,307	0	0	0	736,307		
1900 Lakeland	775,300	201,192,300	196,968,200	189,797,500	2,078,696	0	26,236	95,683	1,956,777	768,100	211,241,300	206,925,900	200,457,900	2,185,091	0	20,633	76,818	2,087,640		
2000 Lake St Croix Beach	210,500	82,167,900	80,998,700	72,894,900	751,304	0	0	15,839	735,465	638,500	92,934,300	91,436,000	84,425,200	868,435	0	0	15,212	853,223		
2100 Pine Springs	193,900	50,728,100	50,678,900	49,801,900	510,890	0	0	6,652	504,238	0	55,095,400	55,066,000	54,523,200	558,122	0	0	6,963	551,159		
2200 Cottage Grove	19,317,600	2,649,105,400	2,512,979,300	2,396,493,700	26,706,774	0	675,251	2,040,983	23,990,640	20,805,600	2,938,421,500	2,793,016,700	2,702,223,600	29,777,371	0	661,084	2,016,933	27,099,354		
2500 Woodbury	104,081,800	6,675,106,200	6,508,195,700	6,292,668,500	73,346,693	0	174,802	6,981,506	66,190,385	156,759,200	7,713,334,700	7,520,358,200	7,360,832,600	84,584,437	0	83,228	7,153,074	77,348,135		
2600 Oakdale	4,650,400	2,148,517,200	2,118,869,900	1,960,930,900	24,118,863	0	521,027	3,278,757	20,319,079	6,122,300	2,336,447,500	2,287,484,300	2,163,288,900	26,007,948	0	535,966	3,353,625	22,118,357		
2700 Grant	2,581,200	673,468,800	616,322,300	643,716,200	6,735,152	2,878	0	170,817	6,561,457	4,673,900	775,076,100	706,577,400	744,711,600	7,803,794	2,658	0	175,452	7,625,684		
7500 Hastings	19,600	2,833,800	2,810,900	2,809,800	48,257	0	0	16,418	31,839	0	2,842,300	2,818,500	2,842,300	48,553	0	0	16,840	31,713		
9400 White Bear Lake	6,600	35,994,800	35,801,800	33,976,000	432,874	0	0	49,719	383,155	0	37,983,000	37,766,300	36,129,000	452,695	0	0	49,738	402,957		
Grand Total	237,359,800	24,770,773,300	23,596,897,100	23,176,814,700	265,889,891	10,954	3,852,842	23,648,569	238,377,526	332,493,200	27,770,163,800	26,419,995,700	26,274,427,900	297,578,702	10,229	3,828,291	23,411,862	270,328,320		

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**WASHINGTON COUNTY  
ESTIMATED PAY 2015 VALUES**

Tax Authority	2015 EMV Change Due to		Change from 2014 to Preliminary 2015									
	New Const	Other	New Construction	Estimated Market Value	Referendum Market Value	Taxable Market Value	Tax Capacity	Power-line	TIF	FD Contribution	Taxable for LTR	
0002 Baytown	4%	15%	113%	19%	18%	19%	20%	0%	0%	7%	20%	
0004 Denmark	0%	7%	-45%	7%	4%	6%	5%	0%	0%	0%	5%	
0009 May	0%	14%	-24%	15%	15%	16%	16%	0%	0%	11%	16%	
0011 Grey Cloud Island	0%	11%	-8%	11%	12%	12%	11%	0%	0%	3%	12%	
0014 Stillwater Twp	1%	19%	215%	19%	19%	20%	20%	0%	0%	6%	20%	
0017 West Lakeland	1%	12%	-28%	13%	12%	13%	13%	0%	0%	1%	14%	
0100 Afton	1%	12%	79%	13%	12%	13%	13%	0%	0%	1%	13%	
0200 Bayport	4%	0%	212%	5%	4%	5%	2%	0%	-7%	0%	3%	
0300 Birchwood	0%	-2%	-38%	-2%	-1%	-1%	-2%	0%	0%	0%	-2%	
0400 Scandia	1%	18%	83%	18%	19%	20%	20%	-9%	0%	4%	20%	
0500 Dellwood	1%	-1%	680%	-1%	-1%	-1%	-1%	0%	0%	0%	-1%	
0600 Forest Lake	1%	6%	64%	7%	7%	8%	7%	-4%	-4%	-2%	8%	
0700 Hugo	2%	14%	-14%	16%	16%	18%	17%	-7%	0%	1%	18%	
0800 Lake Elmo	2%	11%	50%	13%	12%	13%	12%	-1%	0%	-15%	15%	
0900 Lakeland Shores	1%	8%	144%	9%	9%	10%	10%	0%	0%	-12%	10%	
1000 Mahtomedi	1%	5%	5%	6%	6%	7%	6%	0%	0%	-1%	6%	
1100 Marine on St Croix	1%	8%	8857%	9%	9%	9%	10%	0%	0%	2%	10%	
1200 Newport	0%	2%	-66%	2%	2%	3%	2%	0%	0%	3%	2%	
1300 St Paul Park	1%	13%	23%	13%	13%	17%	14%	0%	0%	-1%	16%	
1400 Landfall	0%	-7%	0%	-7%	-7%	-7%	-8%	0%	-5%	-18%	7%	
1500 Stillwater City	1%	12%	34%	13%	13%	14%	12%	0%	5%	-2%	15%	
1600 Willernie	0%	13%	-100%	13%	13%	16%	14%	0%	0%	0%	15%	
1700 Oak Park Heights	1%	6%	157%	7%	7%	8%	6%	0%	47%	-10%	10%	
1800 St Mary's Point	0%	12%	-70%	12%	12%	13%	13%	0%	0%	0%	13%	
1900 Lakeland	0%	5%	-1%	5%	5%	6%	5%	0%	-21%	-20%	7%	
2000 Lake St Croix Beach	1%	12%	203%	13%	13%	16%	16%	0%	0%	-4%	16%	
2100 Pine Springs	0%	9%	-100%	9%	9%	9%	9%	0%	0%	5%	9%	
2200 Cottage Grove	1%	10%	8%	11%	11%	13%	11%	0%	-2%	-1%	13%	
2500 Woodbury	2%	13%	51%	16%	16%	17%	15%	0%	-52%	2%	17%	
2600 Oakdale	0%	8%	32%	9%	8%	10%	8%	0%	3%	2%	9%	
2700 Grant	1%	14%	81%	15%	15%	16%	16%	-8%	0%	3%	16%	
7500 Hastings	0%	0%	-100%	0%	0%	1%	1%	0%	0%	3%	0%	
9400 White Bear Lake	0%	6%	-100%	6%	5%	6%	5%	0%	0%	0%	5%	
Grand Total	1%	11%	40%	12%	12%	13%	12%	-7%	-1%	-1%	13%	

13.4%

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# Pay 2014 vs. Proposed 2015 Tax Rates

Frank County Proposed  
2015 County Board Workshop  
Presentation 11-18-14

Taxing District	Pay 2014 Rate	Pay 2015 Rate	% Chg
<b>Towns:</b> Baytown Twp (WMO)	11.960%	10.338%	-13.6%
Denmark Twp	13.135%	12.503%	-4.8%
Grey Cloud Island Twp	26.196%	23.581%	-10.0%
May Twp	11.775%	10.141%	-13.9%
Stillwater Twp	21.725%	18.533%	-14.7%
West Lakeland Twp	7.546%	6.643%	-12.0%
<b>Cities:</b> Afton	30.092%	27.700%	-8.0%
Bayport	41.699%	40.429%	-3.0%
Birchwood	27.012%	27.631%	2.3%
Cottage Grove (Urban)	43.812%	41.603%	-5.0%
Dellwood	15.224%	17.852%	17.3%
Forest Lake	44.653%	46.259%	3.6%
Grant	14.598%	13.337%	-8.6%
Hastings	66.246%	63.560%	-4.1%
Hugo (Urban)	36.417%	36.320%	-0.3%
Lake Elmo	27.761%	23.793%	-14.3%
Lake St Croix Beach	52.781%	48.123%	-8.8%
Lakeland	47.028%	43.505%	-7.5%
Lakeland Shores	26.417%	24.969%	-5.5%
Landfall	47.797%	48.433%	1.3%
Mahtomedi	36.414%	38.018%	4.4%
Marine on St. Croix	57.734%	55.675%	-3.6%
Newport	72.054%	71.129%	-1.3%
Oak Park Heights	59.641%	57.312%	-3.9%
Oakdale	41.201%	39.103%	-5.1%
Pine Springs	7.451%	6.850%	-8.1%
Scandia	40.976%	34.608%	-15.5%
St Mary's Point	27.986%	24.672%	-11.8%
St Paul Park	48.754%	46.313%	-5.0%
Stillwater (Urban)	58.359%	54.825%	-6.1%
White Bear Lake	21.102%	20.301%	-3.8%
Willernie	52.165%	45.151%	-13.4%
Woodbury	38.076%	34.635%	-9.0%
Woodbury MVR:	0.02594%	0.01308%	-49.6%

Taxing District	Pay 2014 Rate	Pay 2015 Rate	% Chg
<b>County:</b> County without Library	30.099%	27.436%	-8.8%
County with Library	32.811%	30.174%	-8.0%
County MVR:	0.00449%	0.00401%	-10.7%
County RRA	0.233%	0.212%	-8.9%
County HRA	1.290%	1.181%	-8.5%
<b>Schools:</b> SD 200 Hastings	23.052%	22.194%	-3.7%
SD 200 Hastings MVR:	0.26005%	0.25306%	-2.7%
SD 622 N St Paul/Mpwd	37.643%	35.839%	-4.8%
SD 622 N St Paul/Mpwd MVR:	0.15062%	0.14363%	-4.6%
SD 624 White Bear Lake	28.562%	26.621%	-6.8%
SD 624 White Bear Lake MVR:	0.27299%	0.23974%	-12.2%
SD 831 Forest Lake	23.896%	21.122%	-11.6%
SD 831 Forest Lake MVR:	0.14626%	0.13345%	-8.8%
SD 832 Mahtomedi	39.770%	34.515%	-13.2%
SD 832 Mahtomedi MVR:	0.16876%	0.16222%	-3.9%
SD 833 S Washington Co	39.169%	36.433%	-7.0%
SD 833 S Washington Co MVR:	0.22287%	0.19731%	-11.5%
SD 834 Stillwater	23.150%	22.657%	-2.1%
SD 834 Stillwater MVR:	0.22687%	0.19986%	-11.9%
SD 2144 Chisago Lakes	27.589%	26.736%	-3.1%
SD 2144 Chisago Lakes MVR:	0.12591%	0.16734%	32.9%
<b>Other:</b> Brown's Creek WS	5.066%	4.758%	-6.1%
Carnelian Marine WS	3.049%	3.199%	4.9%
Comfort Lake WS	4.437%	4.172%	-6.0%
R-W Metro WS	4.253%	4.479%	5.3%
Rice Creek WS	2.387%	2.185%	-8.5%
South Washington WS	0.761%	0.693%	-9.0%
Valley Branch WS	1.899%	1.700%	-10.5%
Hastings HRA	1.613%	1.378%	-14.6%
Woodbury HRA	0.343%	0.295%	-14.0%
Metropolitan Council	1.050%	0.943%	-10.3%
Met Council Transit	1.514%	1.356%	-10.4%
Met Mosquito Control	0.553%	0.490%	-11.5%
State of MN (C/I)	52.160%	51.000%	-2.2%
State of MN (cabins)	22.836%	22.000%	-3.7%
Fiscal Disparities (C/I)	163.121%	161.625%	-0.9%