



Final 2018 General Fund Budget & Tax Levy

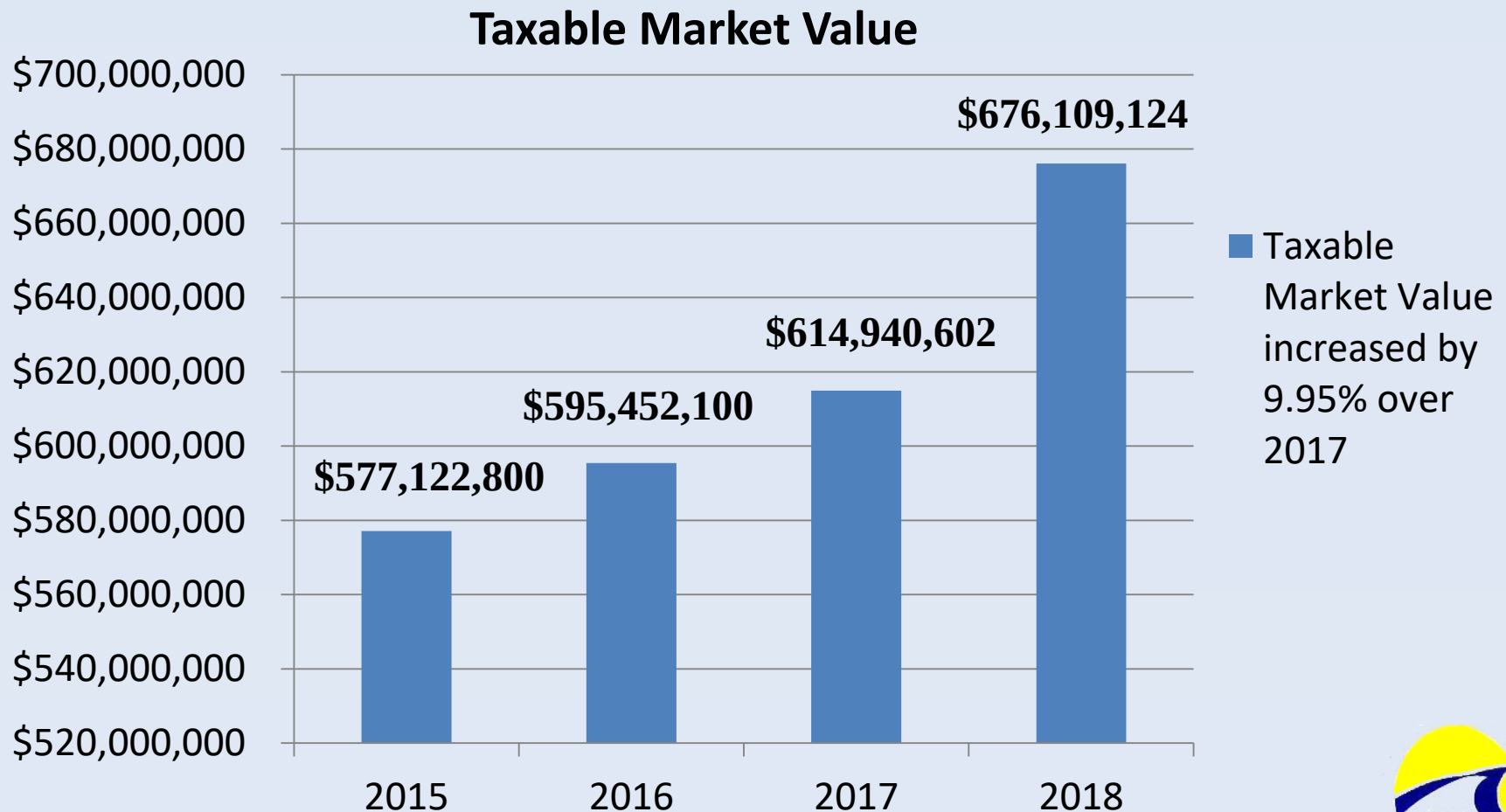
2018-2022 Capital Improvement Plan

2018 Special Revenue & Enterprise Fund Budgets

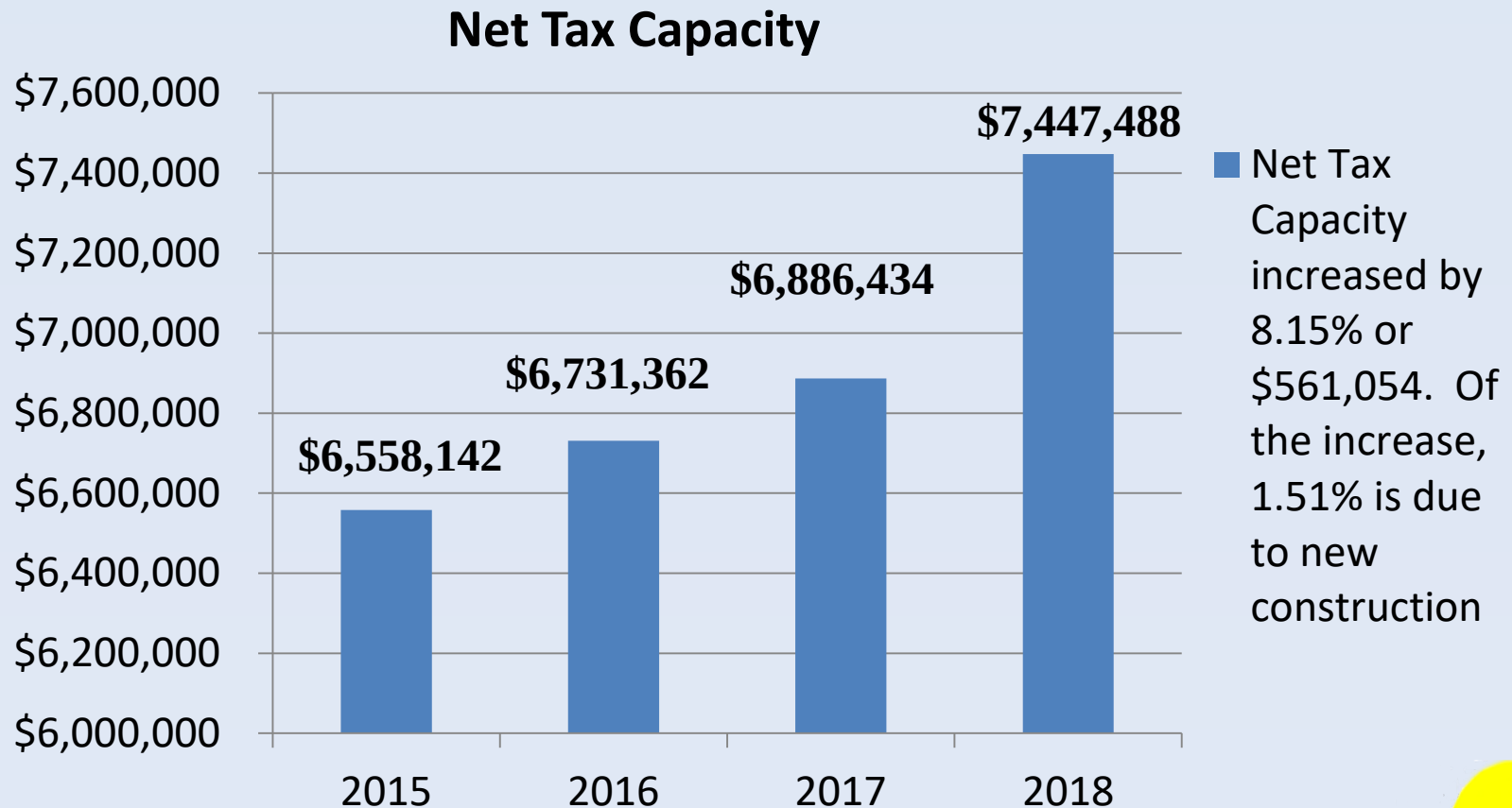
Debt Service Funds



Short Review regarding the City's Taxable Market Value: the estimated market value of all properties within the city less any applicable market value exclusion: i.e. homestead exclusion



City's Net Tax Capacity Value (net tax capacity of all taxable properties within the city) is used to calculate the city's tax rate. As taxable market value increase, net tax capacity increases.





The City Tax Rate is calculated based on the total levy amount (funds needed to cover city services) divided by the city's net tax capacity value for that year. For 2018 even though the total levy increased by \$138,989 the city's tax rate will decrease by 2.59%.

	2017	2018	Increase
Total City Levy - includes EDA & Debt	\$4,036,869	\$4,175,858	\$138,989
Net Tax Capacity -based on property values	6,886,448	7,447,488	561,040
City Tax Rate	58.662%	56.071%	-2.59%

Before setting the actual levy, the council must estimate the expected city expenditures during the next calendar year. This is done through the preparation of the city budget.

After taking into consideration all anticipated non-property tax revenues, including various state aids, the city subtracts the anticipated expenditures, resulting in a substantial amount of the money the city will need to raise through the property tax levy.

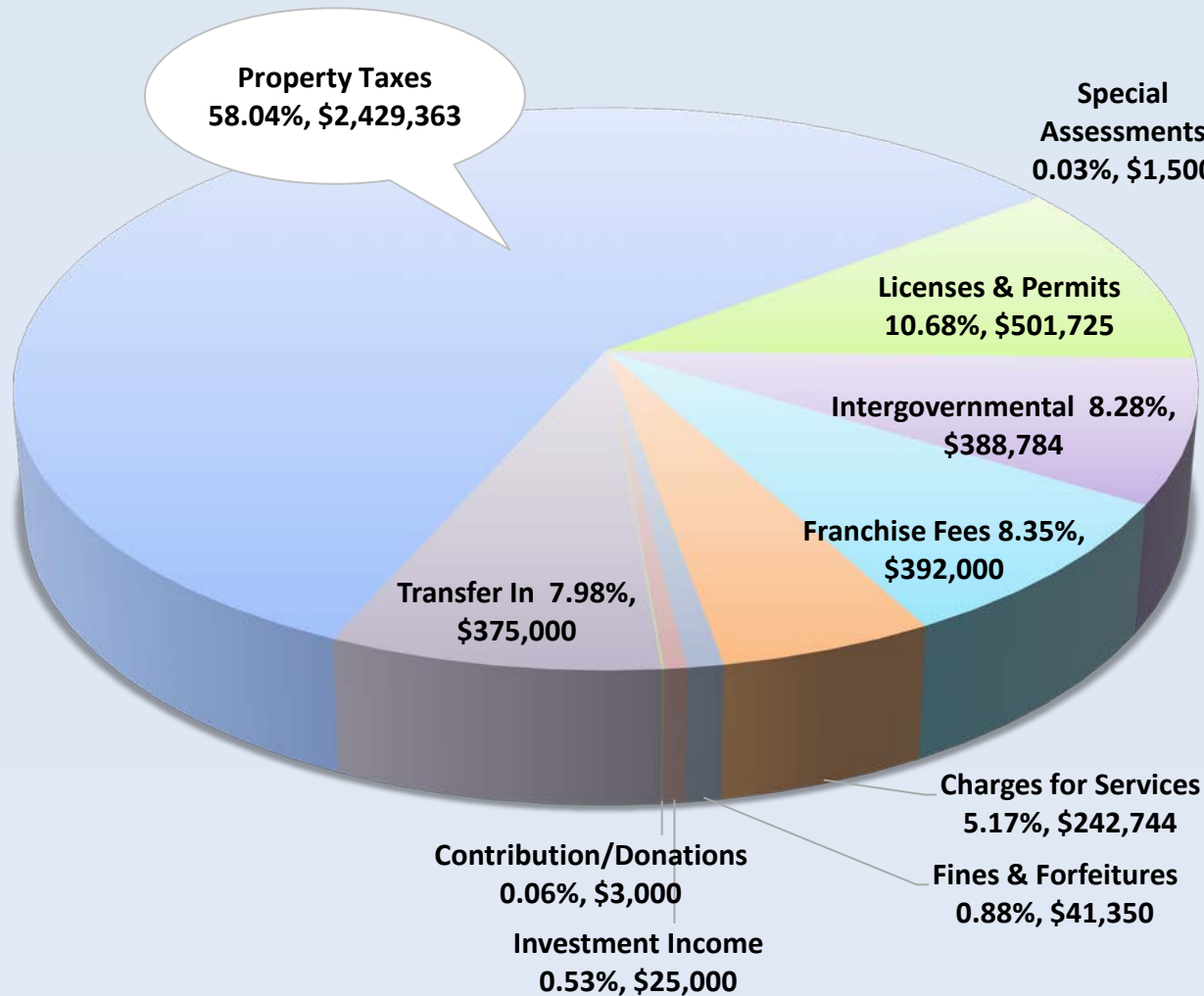
In 2018 the anticipated property tax levy, including the debt levy and the Economic Development Levy (EDA), is \$4,175,858 with the General Fund Budget at \$4,697,392.



2018 General Fund Budget - Revenues

	2017 Budget	2018 Budget	+/- to last year
Property Taxes	\$2,429,362	\$2,726,289	\$296,926
Special Assessments	1,500	1,500	-
Licenses & Permits	385,550	501,725	116,175
Intergovernmental	403,494	388,784	(14,710)
Franchise Fees	380,000	392,000	12,000
Charges for Services	298,863	242,744	(56,119)
Fines & Forfeitures	37,000	41,350	4,350
Investment Income	25,000	25,000	-
Contributions/Donations	7,500	3,000	(4,500)
Capital Lease Proceeds	-	-	-
Insurance Proceeds & Dividends	18,000	-	(18,000)
Transfer In	300,000	375,000	75,000
Total - General Fund Revenues:	\$4,286,269	\$4,697,392	\$411,122

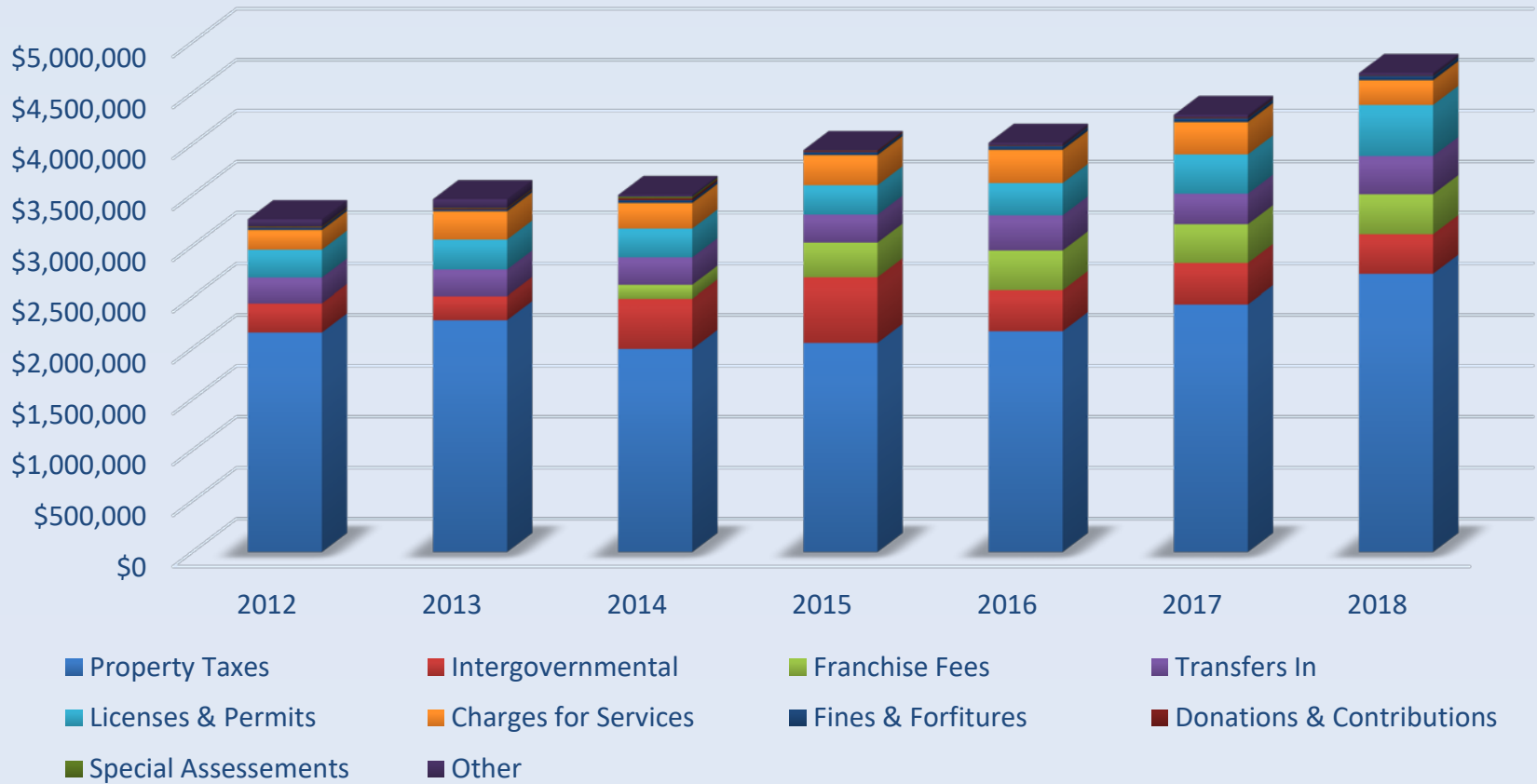
2018 General Fund Budget Revenue By Category



Property Taxes	58.04%
Special Assessments	0.03%
Licenses & Permits	10.68%
Intergovernmental	8.28%
Franchise Fees	8.35%
Charges for Services	5.17%
Fines & Forfeitures	0.88%
Investment Income	0.53%
Contribution/Donations	0.06%
Transfer In	7.98%

General Fund Budget

Type of Revenue By Year

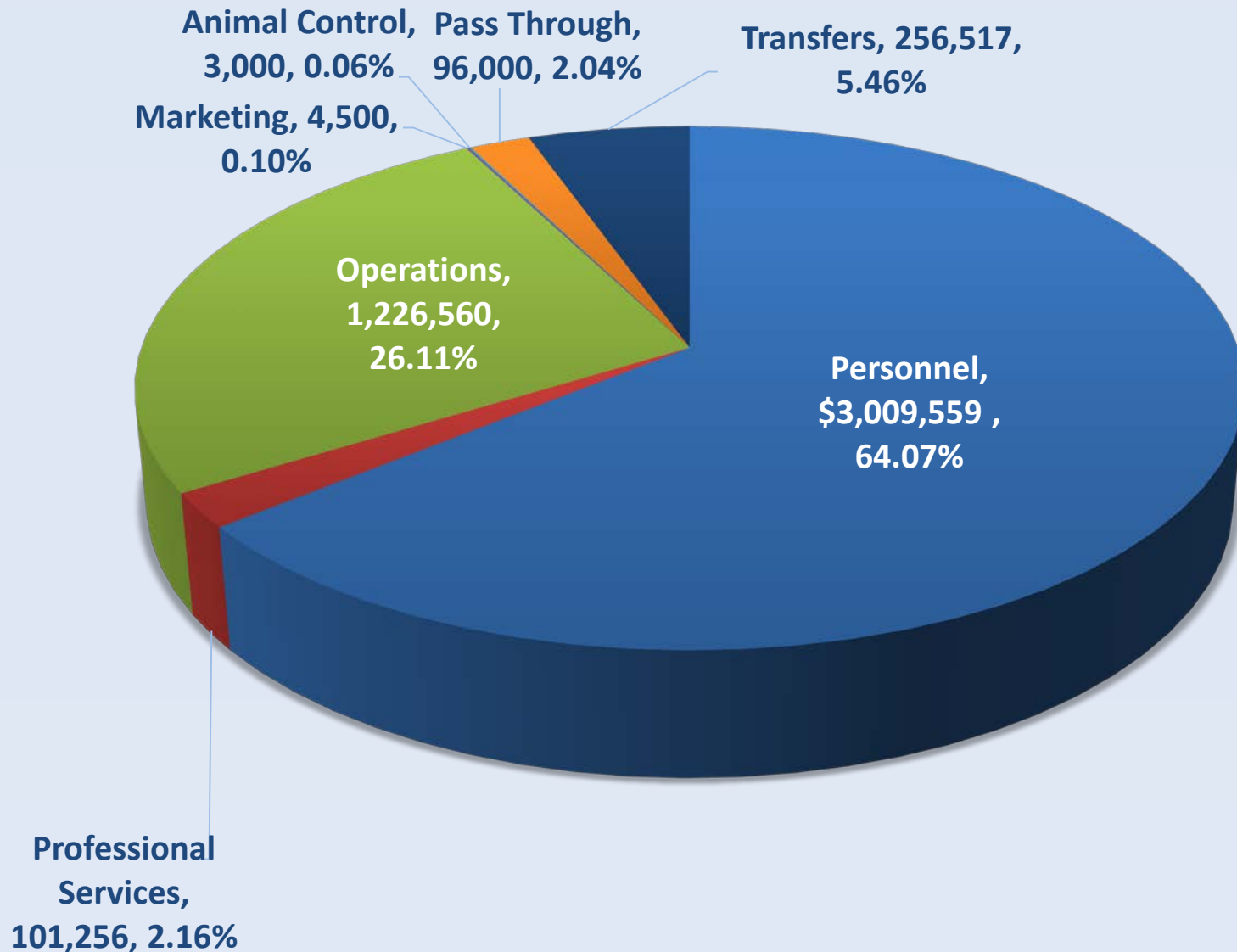


2018 General Fund Budget - Expenditures

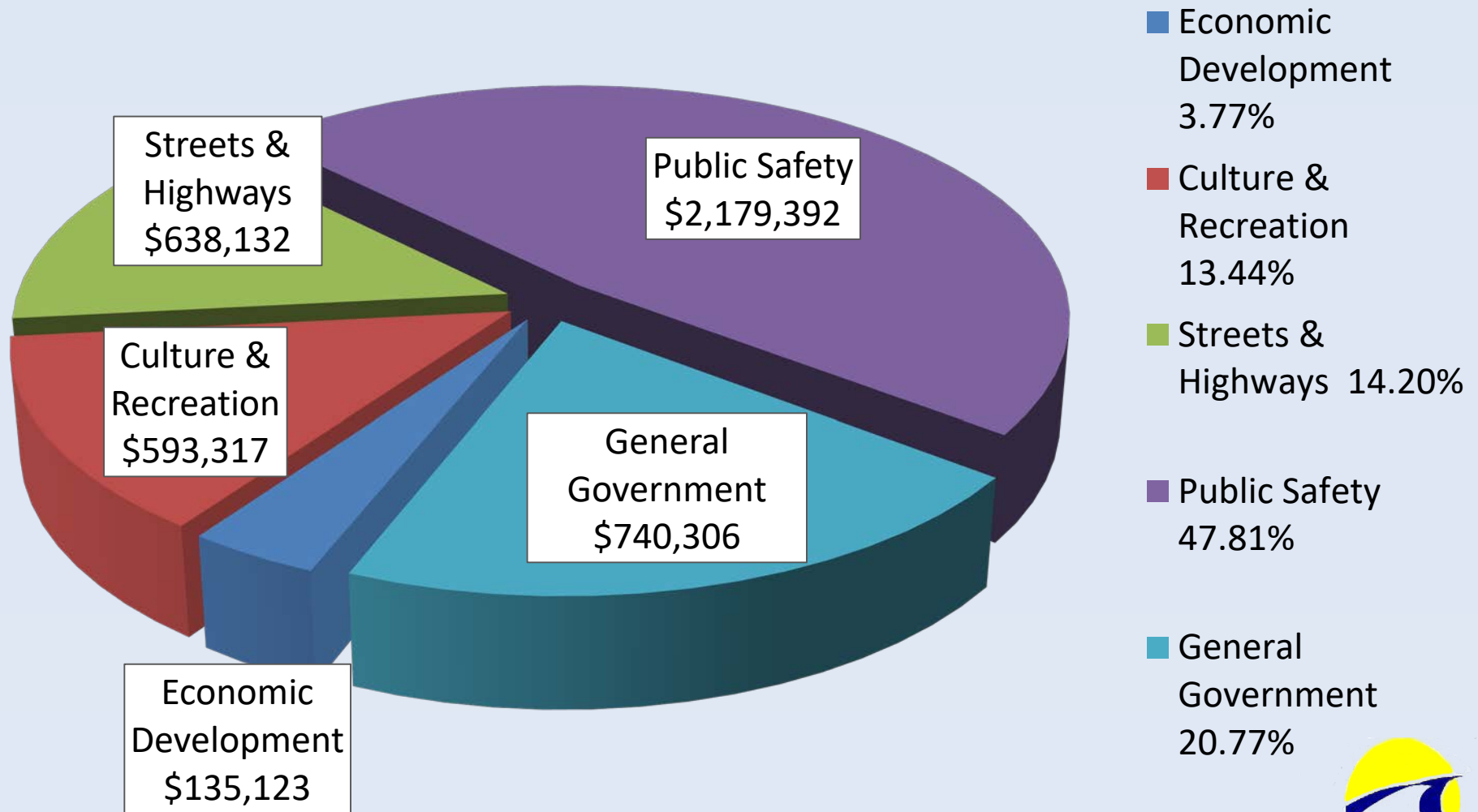
	<u>2017 Budget</u>	<u>2018 Budget</u>	<u>+/- to last year</u>
Mayor/Council	\$ 34,949	\$ 33,570	\$ (1,379)
Planning	116,899	160,791	43,892
Elections	3,900	20,800	16,900
Administration	558,457	743,674	185,217
BLCSC	79,386	65,625	(13,761)
EDA	135,123	177,145	42,022
Building	217,906	207,594	(10,312)
Engineering	55,255	57,435	2,180
Streets	582,876	609,702	26,826
Parks	513,931	565,785	51,854
Police	1,637,271	1,770,852	133,581
Fire	324,216	267,469	(56,747)
Community & Other	26,100	16,950	(9,150)
Total - General Fund Expenditures:	\$4,286,269	\$4,697,392	\$411,123



2018 General Fund Budget Expenditure By Category

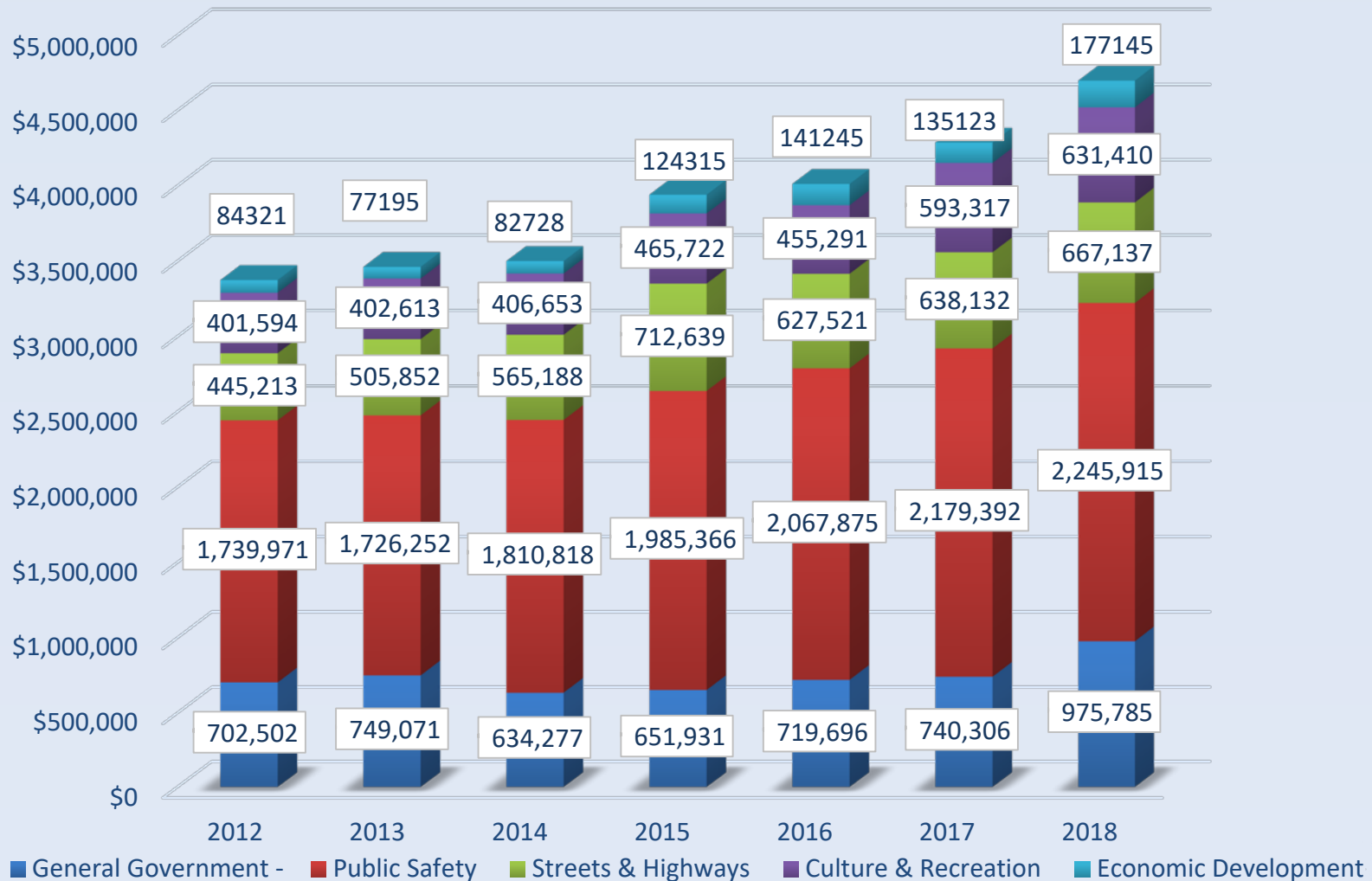


2018 General Fund Budget Expenditure By Service



General Fund Budget

Expenditure Services By Year



2018 General Fund

Expenditure Budget by Services –

General Government and Public Safety

Service	2017	2018	2017-2018		% Total Budget	Reason for change
	Adopted Budget	Proposed Budget	\$ Change	% Change		
<u>General Government</u>						
Mayor/Council	34,949	33,570	(1,379)	-3.95%		
Planning	116,899	160,791	43,892	37.55%		Personnel (Seasonal City Code Inspector)
Elections	3,900	20,800	16,900	433.33%		Election year in 2018
Administration	558,457	743,674	185,217	33.17%		Transfer of \$200,000 to Debt Service-streets
Other	26,100	16,950	(9,150)	-35.06%		Decrease cost for Recycling Day
<u>Total General Government</u>	<u>740,305</u>	<u>975,785</u>	<u>235,480</u>	31.81%	20.77%	
<u>Public Safety</u>						
Police	1,637,271	1,770,852	133,581	8.16%		Personnel (new officer + Insurance Increases)
Fire	324,216	267,469	(56,747)	-17.50%		JPA created - all costs split 50/50 City & Township
Building	217,906	207,594	(10,312)	-4.73%		2017 1 time expenditure for vehicle
<u>Total Public Safety</u>	<u>2,179,392</u>	<u>2,245,915</u>	<u>66,523</u>	3.05%	47.81%	

2018 General Fund

Expenditure Budget by Services –

Streets & Highways, Culture & Recreation and Economic Development

Service	2017	2018	2017-2018		% Total Budget	Reason for change
	Adopted Budget	Proposed Budget	\$ Change	% Change		
<u>Streets & Highways</u>						
Engineering	55,255	57,435	2,180	3.95%		Personnel (Step Increases + Insurance Increases)
Streets	582,876	609,702	26,826	4.60%		Personnel (Step Increases + Insurance Increases)
<u>Total Streets & Highways</u>	638,132	667,137	29,006	4.55%	14.20%	
<u>Culture & Recreation</u>						
Parks	513,931	565,785	51,854	10.09%		Personnel (Potential new position + Insurance Increases)
BLCSC	79,386	65,625	(13,761)	-17.33%		To reflect trends in prior year actuals
<u>Total Culture & Recreation</u>	593,317	631,410	38,093	6.42%	13.44%	
<u>Economic Development</u>	135,123	177,145	42,022	31.10%	3.77%	Personnel (Step Increases + Insurance Increases)
<u>Total General Fund Expenditures</u>	4,286,269	4,697,392	411,123	9.59%		



2018-2022 Capital Improvement Plan Summary

City of Big Lake, Minnesota

2018 through 2022 - Summary by Department

Department	2018	2019	2020	2021	2022	Totals
Administration	95,000	78,000	195,000	165,000	140,000	673,000
EDA - General Fund	2,000	-	2,000	-	2,000	6,000
Elections	-	2,000	-	-	-	2,000
Engineering	13,500	-	-	1,000	-	14,500
Planning Department	-	-	-	1,000	-	1,000
Big Lake Community Service Center	17,500	6,000	-	6,000	-	29,500
Building Department	4,000	-	-	1,000	-	5,000
Fire - City Portion only	31,000	27,000	27,000	77,000	107,000	269,000
Police Department	104,600	43,600	97,600	82,600	78,000	406,400
Streets Department	240,000	511,000	353,000	247,500	310,000	1,661,500
Streets Improvements	3,845,562	-	4,449,925	140,000	140,000	8,575,487
Parks Department	150,000	26,000	16,000	117,500	58,000	367,500
Park Development	-	80,000	670,000	170,000	170,000	1,090,000
Water Enterprise Fund	20,000	1,238,000	773,000	23,000	23,000	2,077,000
Sewer Enterprise Fund	10,000	25,010,000	270,000	106,000	800,000	26,196,000
Storm Sewer Enterprise Fund	-	7,500	155,000	5,000	7,500	175,000
Liquor Store Enterprise Fund	15,000	25,000	15,000	-	-	55,000
City Debt Payments	4,935,220	7,671,720	5,161,584	4,795,208	4,566,733	27,130,465
Total General Fund and Enterprise Funds	\$9,483,382	\$34,725,820	\$12,185,109	\$5,937,808	\$6,402,233	\$68,734,352





2018 Capital Improvement Expenditures – General Fund and Local Government Aid

- o **Administration - \$95,000**
 - Computer Replacement Funds - \$5,000
 - Digital Scanning Equipment Funds - \$5,000
 - Hwy 25 Coalition Study - \$10,000
 - Transferred to Street Reconstruction Fund - \$75,000
- o **EDA - General Fund - \$2,000**
 - Computer Replacement Fund - \$2,000
- o **Engineering Department - \$13,500**
 - Vehicle - purchasing from police department - \$13,500
- o **Building Department - \$4,000**
 - Vehicle - purchasing from police department - \$13,500
(\$9,500 was allocated in 2017)
- o **BLCSC - Library/Police Building - \$17,500**
 - Library LED lights - \$8,500
 - Library Painting - \$5,000
 - Police department - LED lights - \$4,000



2018 Capital Improvement Expenditures – General Fund and Local Government Aid

- **Fire Department - City portion only - \$31,000**
 - Station Roof Replacement Funds - \$7,500
 - Truck Bay - Floor Concrete Funds - \$7,500
 - Truck Bay Flooring Funds - \$4,000
 - Radio Replacement Funds - \$12,000
- **Police Department - \$104,600**
 - Computer Replacement funds - \$3,000
 - Tasers Replacement - \$6,000
 - PVS13 Night Vision Replacement - \$4,000
 - Replacement of 2 Vehicles - \$70,000
 - Portable Radios Replacement Funds - \$9,600
 - Squad Computers - \$12,000
- **Street Department - \$240,000**
 - Yearly transfer for Seal Coat Funds - \$30,000
 - Replace 1994 Dump Truck - \$210,000
- **Parks Department - \$150,000**
 - McDowall Trail overlay - \$150,000

2018-2022 Capital Improvement Plan Summary – Funding Source

City of Big Lake, Minnesota

2018 through 2022 - Summary by Funding Source

Funding Source	2018	2019	2020	2021	2022	Totals
General Fund	46,000	87,000	67,000	71,000	63,000	334,000
CIP Fund	-	-	-	-	-	-
LGA	611,600	606,600	623,600	627,600	632,000	3,101,400
LGA/Bond	-	-	-	-	-	-
LGA/Grant	-	-	-	-	-	-
Bonds	3,845,562	-	4,449,925	140,000	140,000	8,575,487
Park Dedication	-	80,000	670,000	170,000	170,000	1,090,000
Water Operations	20,000	38,000	73,000	23,000	23,000	177,000
Revenue Bonds - Water	-	1,200,000	700,000	-	-	1,900,000
Revenue Bonds - Sewer	-	25,000,000	-	-	-	25,000,000
Sewer Operations	10,000	10,000	270,000	106,000	800,000	1,196,000
Storm Operations	-	7,500	155,000	5,000	7,500	175,000
Liquor Operations	15,000	25,000	15,000	-	-	55,000
Debt - GF	1,411,581	3,946,083	1,457,341	1,052,393	823,675	8,691,073
Debt - WF	580,028	579,707	580,082	580,129	579,846	2,899,792
Debt - SF	981,128	980,337	981,135	980,475	980,380	4,903,455
Debt - SA	152,358	153,218	153,026	152,799	152,538	763,939
Debt - GF/EF	1,810,125	1,692,375	1,670,000	1,389,412	1,390,294	7,952,206
Debt - FCH	-	320,000	320,000	640,000	640,000	1,920,000
Total All Funding Sources	\$ 9,483,382	\$34,725,820	\$12,185,109	\$5,937,808	\$6,402,233	\$68,734,352



2018 Special Revenue Fund (EDA)

Special Revenue Fund - Economic Development Authority - Levy \$50,000

						2017 -2018	
	2014 Actual	2015 Actual	2016 Actual	2017 Adopted	2018 Proposed	\$ Change	% Change
<u>Revenue Budget</u>				Budget	Budget		
Property Taxes	\$ 68,385	\$ 19,695	\$ 49,476	\$ 48,544	\$ 49,000	456	0.9%
Intergovernmental	-	1,392	429	1,000	500	(500)	-50.0%
Lease/Rental	10,557	-	-	-	-	-	-
Loan Repayment Revenue	10,983	16,687	16,164	16,164	18,162	1,998	12.4%
Loan Interest	3,285	2,273	1,796	1,304	798	(506)	-38.82%
Grants/Donations	-	2,500	4,000	-	-	-	-
Transfer In	-	332,060	-	-	-	-	-
Refunds & Reimbursements	-	-	896	-	-	-	-
Interest Earned	155	138	129	200	200	-	-
<u>Total - Revenues:</u>	\$ 93,365	\$ 374,744	\$ 72,890	\$ 67,212	\$ 68,660	\$ 1,448	2.2%
	-	-	-	-	-	-	-
<u>Expenditure Budget</u>							
Professional Services	\$ 10,771	\$ 11,478	\$ 13,000	\$ 14,000	\$ 12,000	(2,000)	-14.3%
Operations	14,880	2,775	5,479	7,652	7,500	(152)	-2.0%
Debt	42,586	434,019	6,029	45,127	63,927	18,800	41.7%
<u>Total - Expenditures</u>	\$ 68,237	\$ 448,272	\$ 24,508	\$ 66,779	\$ 83,427	\$ 16,648	24.9%
	-	-	-	-	-	-	-

2018 Enterprise Funds

Enterprise Funds - 2018 Proposed Budget

<u>Revenue Budget</u>	Water	Sewer	Storm Sewer	Liquor Store	Total Enterprise Funds	
<u>Sales</u>						
Gross Sales				\$ 4,409,225	\$ 4,409,225	Liquor Store
Cost of Sales				3,154,471	3,154,471	Gross Profit %
Gross Profit				\$ 1,254,754	\$ 1,254,754	28% of Sales
Utilities Revenues	\$ 2,079,112	\$ 2,510,769	\$ 252,651	\$ -	\$ 4,842,532	
Other Revenues	1,500	7,000	600	3,100	12,200	
Total Revenues	\$ 2,080,612	\$ 2,517,769	\$ 253,251	\$ 4,412,325	\$ 4,854,732	
	-	-	-	-		
<u>Expense Budget</u>						Gross Profit %
Personnel	\$ 560,004	\$ 559,622	\$ 141,830	\$ 451,012	\$ 1,712,469	18% Cost of Sales & Personnel
Professional Services	36,750	27,588	4,133	6,350	74,821	
Operations	328,948	384,384	28,647	179,051	921,029	
Capital/Transfers	20,000	10,000	-	415,000	445,000	
Debt	212,585	394,131	39,641	13,898	660,255	
Depreciation	866,000	1,292,825	273,060	70,800	2,502,685	
Total Expenses	\$ 2,024,287	\$ 2,668,550	\$ 487,310	\$ 4,290,582	\$ 6,316,259	Liquor Store Includes Cost of Sales
Net Income/(Loss) with Depreciation	\$ 56,325	\$ (150,781)	\$ (234,059)	\$ 121,743	\$ (206,773)	
Projected Ending Cash	\$ 198,790	\$ 1,490,135	\$ 219,524	\$ 867,229	\$ 2,775,678	

**projected cash balance is after principal debt payments are made



2018 Debt Service Funds

City of Big Lake

G O Debt Services Funds - (not including Enterprise fund Debt)

TOTAL DEBT PAYMENT O/S

REVENUES

Fund	Description	2017 Budget	2018 Budget	2019 Concept Budget	2020 Concept Budget	2021 Concept Budget	2022 Concept Budget	2023 Concept Budget	2024-2033 Concept Budget
	Property Taxes	\$1,348,665	\$1,226,348	\$1,293,560	\$1,259,931	\$1,248,870	\$1,296,973	\$1,129,718	\$3,848,282
	Tax Increment	32,000	32,000	42,000	42,000	42,000	42,000	42,000	252,000
	Special Assessments	517,111	423,860	256,699	246,403	303,125	233,074	223,957	2,372,620
	Street Construction Aid	151,411	151,288	155,358	155,149	154,905	154,627	154,314	914,100
	Intergovernmental and Other	105,170	96,155	94,707	43,659	47,984	47,206	46,357	235,768
	Bond Proceeds/Escrow Funds	-	-	2,470,000	-	-	-	-	-
	Investment Interest	18,443	11,822	11,081	9,746	2,513	2,036	1,678	3,506
	Total Revenue	2,172,800	1,941,473	4,323,405	1,756,888	1,799,397	1,775,916	1,598,024	7,626,276

EXPENSES

Debt Principal Payments	2,034,330	1,867,697	4,444,330	2,059,063	1,691,063	1,503,063	1,416,430	5,439,655
Debt Interest Payments	476,413	520,490	374,617	226,410	181,926	143,097	107,501	224,891
Other (Interfund Loans & Escrow payments)	77,021	100,646	108,275	1,914,329	89,133	136,938	134,742	830,503
2018A GO Improvement Bonds - Streets	-	-	320,000	320,000	320,000	320,000	320,000	3,200,000
2021A GO Improvement Bonds - Streets	-	-	-	-	320,000	320,000	320,000	3,840,000
2023A GO Improvement Bonds - Streets	-	-	-	-	-	-	-	4,800,000
Total Expenses	2,587,764	2,488,833	5,247,222	4,519,802	2,602,122	2,423,098	2,298,673	18,335,049

OTHER USES

Transfers In	187,736	151,595	470,465	375,595	631,595	631,595	631,595	9,526,660
Transfers Out	(37,779)	(3,494)	(677,173)	(20,667)	-	(657)	-	(81,512)
Total Other Uses	149,957	148,101	(206,708)	354,928	631,595	630,938	631,595	9,445,148
Net Change	(265,007)	(399,259)	(1,130,525)	(2,407,986)	(171,130)	(16,244)	(69,054)	(1,263,625)
Fund Equity, Beginning	5,608,015	5,343,008	4,943,750	3,813,225	1,405,239	1,234,109	1,217,865	1,148,811
Fund Equity, Ending	5,343,008	4,943,750	3,813,225	1,405,239	1,234,109	1,217,865	1,148,811	(114,815)



Debt Service Total

City of Big Lake Debt Services Funds - Including Enterprise Debt

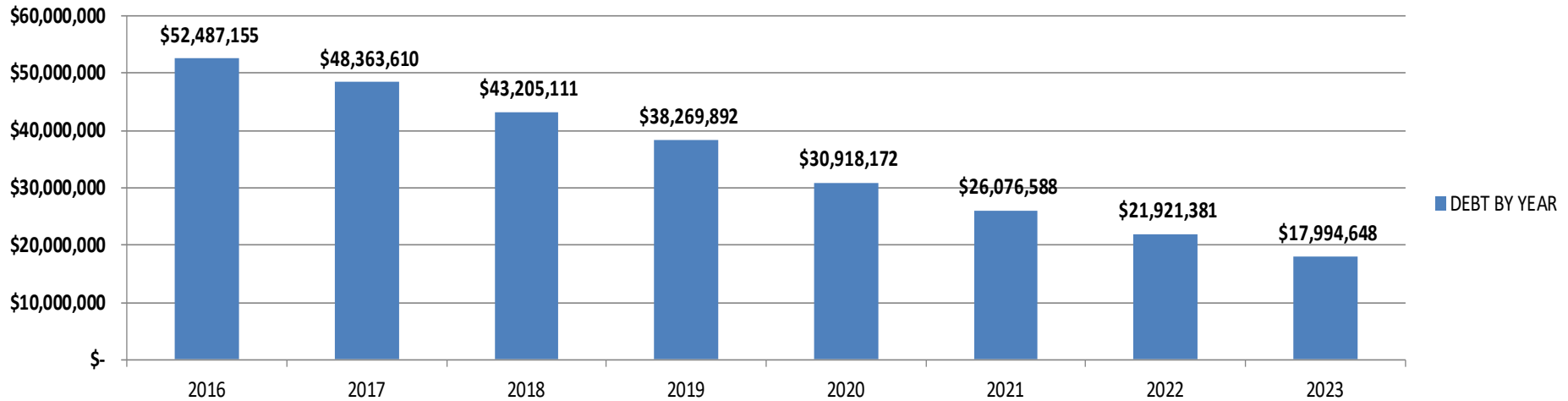
TOTAL DEBT PAYMENT O/S

Fund	Series	PROJECT	2018	2019	2020	2021	2022	2023	2024 - 2033	Total O/S
250	2004C G.O. Taxable Increment Bonds	TIF 1-3 Lakeside Cottages	59,793	694,621	-	-	-	-	-	754,414
301	2004 PFA Water MPFA Loan	Water Expansion	580,028	579,707	580,082	580,129	579,846	579,235	579,235	4,058,262
401	2009 MPFA Loan Wastewater Expansion	Wastewater Expansion	981,128	980,337	981,135	980,475	980,380	980,827	5,884,893	11,769,175
212	2010A G.O. Improvement Bonds	Street Projects	328,325	2,125,069	-	-	-	-	-	2,453,394
211	2010 PFA Loan	10/25 Intersection	152,358	153,218	153,026	152,799	152,538	152,243	916,936	1,833,118
214	2011A G.O. Improvement Refunding Bonds	Street Projects	228,965	323,455	415,023	-	-	-	-	967,443
216	2011B G.O. Improvement Refunding Bonds	Street Projects	440,670	447,105	447,440	441,750	223,080	-	-	2,000,045
217	2012A G.O. Refunding Bonds	Fire Hall/Street Projects	649,463	543,513	503,813	236,750	236,969	237,020	572,365	2,979,893
221	2014A GO Tax Abatement Bonds	Liquor Store	123,675	116,625	124,525	122,325	119,988	122,313	240,938	970,388
222	2015A GO Refunding Bonds	Street Projects	1,036,987	1,032,237	1,041,662	1,030,337	1,033,337	1,045,287	3,445,045	9,664,892
223	2016A Taxable G.O. Refunding Bonds	TIF 1-3 & TIF 1-4 Industrial Park	262,503	264,958	301,478	316,918	311,720	315,940	1,280,501	3,054,016
224	2016B G.O. CIP BOND	790 Minnesota Ave	53,825	53,375	57,900	57,275	56,525	50,813	274,550	604,263
226	2016C GO Refunding Bond	Street Projects	37,500	37,500	235,500	236,450	232,350	327,250	989,200	2,095,750
	2018A GO Improvement Bonds	2018 Streets Reconstruction	-	320,000	320,000	320,000	320,000	320,000	3,200,000	4,800,000
	2021A GO Improvement Bonds	2021 Streets Reconstruction	-	-	-	320,000	320,000	320,000	3,840,000	4,800,000
	2023A GO Improvement Bonds	2023 Streets Reconstruction	-	-	-	-	-	-	17,280,000	17,280,000
SUBTOTAL DEBT SERVICE FUNDS			\$ 4,935,219	\$ 7,671,720	\$5,161,584	\$4,795,207	\$4,566,733	\$ 4,450,927	\$38,503,663	\$70,085,052
PORTION PAID BY ENTERPRISE FUNDS										
301	2004 PFA Water MPFA Loan	Water Expansion	580,028	579,707	580,082	580,129	579,846	579,235	579,295	4,058,322
401	2009 MPFA Loan Wastewater Expansion	Wastewater Expansion	981,128	980,337	981,135	980,475	980,380	980,827	5,884,893	11,769,175
301	2012A G.O. Refunding Bonds	197/166 Utility	120,962	118,978	123,330	121,086	121,874	122,562	366,314	1,095,104
401	2012A G.O. Refunding Bonds	197/166 Utility	325,691	324,625	331,973	68,111	68,554	68,941	206,051	1,393,945
501	2014A GO Tax Abatement Bonds	Liquor Store	89,875	84,751	90,492	88,894	87,195	88,885	175,089	705,181
301	2015A GO Refunding Bonds	CR43 Interceptor/Well 7,Tower #4	110,097	103,227	106,914	104,341	106,694	108,896	529,707	1,169,876
401	2015A GO Refunding Bonds	CR 8/Utility Expansion	339,253	341,148	342,186	339,184	336,032	337,654	2,194,257	4,229,714
SUBTOTAL ENTERPRISE FUNDS			\$ 2,547,034	\$ 2,532,773	\$2,556,112	\$2,282,219	\$2,280,575	\$ 2,286,999	\$ 9,935,606	\$24,421,317
TOTAL PAID BY DEBT SERVICE FUND (LEVY/ASSESSMENTS)			\$ 2,388,186	\$ 5,138,947	\$2,605,472	\$2,512,988	\$2,286,158	\$ 2,163,928	\$28,568,057	\$45,663,736

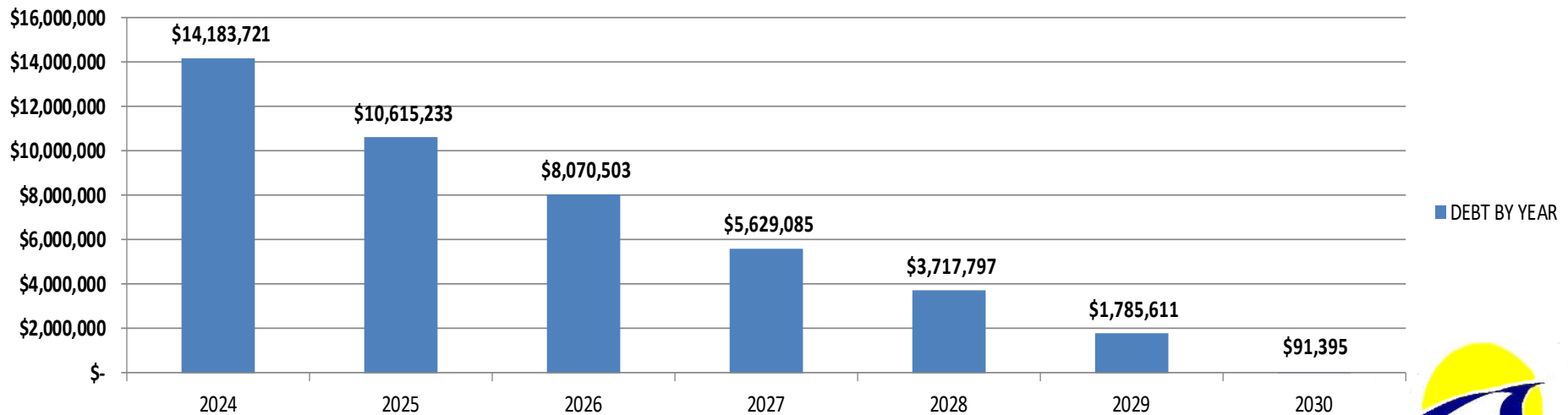


Debt Service Outstanding Balance

TOTAL CITY DEBT BY YEAR 2016-2023



TOTAL CITY DEBT BY YEAR 2023- 2030



2018 Tax Levy Illustration

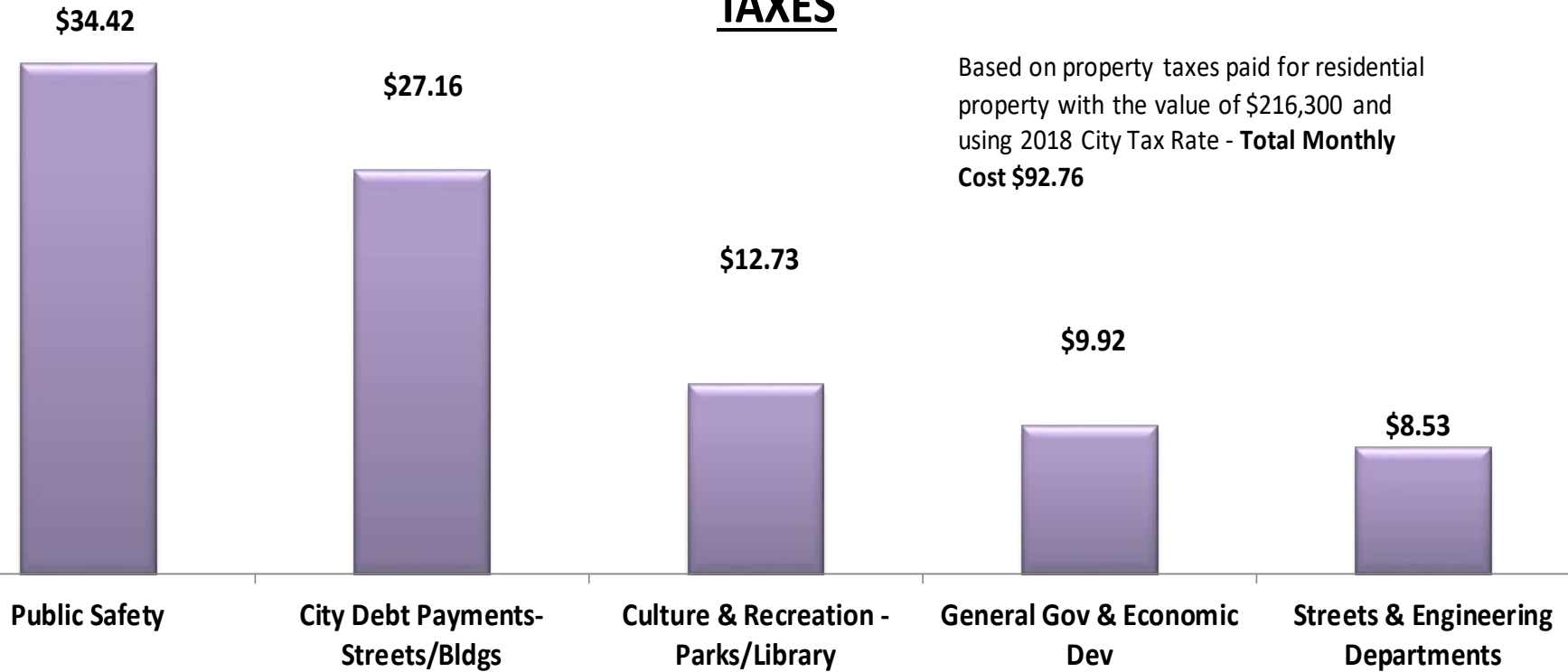
	2017 LEVY	2018 LEVY	% CHANGE	COMMENTS
Residential Property -				
Property Value	\$ 200,000	\$ 216,300	8.15%	Increase in value per County
Less:Market Value Exclusion	<u>(19,240)</u>	<u>(17,773)</u>		Max Benefit + \$30,400/Phase out + \$413,778
Taxable Market Value	180,760	198,527		Subtract MV Exclusion from Estimated Market Value
Class Rate	<u>1.00%</u>	<u>1.00%</u>		Set by Legislature (over \$500K is 1.25%)
Tax Capacity	1,808	1,985		Taxable Market Value times Class Rate
City of Big Lake Tax Rate	<u>58.662%</u>	<u>56.071%</u>	-2.591%	Tax Levy divided by Tax Capacity of all parcels
City of Big Lake Estimated Taxes	\$ 1,060	\$ 1,113	4.98%	Tax Capacity times tax Rate
			**\$53 increase for the year = \$4.41 per month	
Commercial Property				
Property Value	\$ 1,000,000	\$ 970,000	-3.00%	Decrease in value per County
Tax Capacity	19,250	18,650		1st \$150,000 rate class is 1.5%, then rest at 2%
City of Big Lake Tax Rate	<u>58.662%</u>	<u>56.071%</u>		
City of Big Lake Estimated Taxes	\$ 11,292	\$ 10,457	-7.40%	Tax Capacity time Tax Rate
			**\$835 decrease for the year	



What does your taxes pay for:

MONTHLY HOUSEHOLD COST FOR CITY SERVICES FROM PROPERTY TAXES

Based on property taxes paid for residential property with the value of \$216,300 and using 2018 City Tax Rate - **Total Monthly Cost \$92.76**



2018 Tax Levy Summary

Components of Tax Levy	2017	2018	\$ Change
General Revenue	2,638,204	2,899,510	261,306
Debt Service	1,348,665	1,226,348	(122,317)
Big Lake Economic Development	50,000	50,000	-
	<u>\$ 4,036,869</u>	<u>\$ 4,175,858</u>	<u>\$138,989</u>

Tax Rate Comparisons	2017	2018	% Change
City of Big Lake	57.936%	55.399%	-2.537%
City of Becker	39.074%	38.906%	-0.168%
City of Clear Lake	85.284%	83.547%	-1.737%
City of Elk River	46.193%	46.190%	-0.003%
City of Princeton	73.901%	74.036%	0.135%
City of Zimmerman	47.469%	45.597%	-1.872%
City of East St. Cloud	47.753%	48.105%	0.352%



For Additional Information:

- Relating to your property value, please contact: The Sherburne County Assessor's Office at 763-765-4900 or assessor@co.sherburne.mn.us
- Relating to your overall tax statement, please contact: The Sherburne County Auditor/Treasurer's Office at 763-765-4351 or auditor@co.sherburne.mn.us
- Relating to your City taxes or the 2018 City Budget, please contact: Finance Director, City of Big Lake at 763-251-2974 or dwegeleben@biglakemn.org