

M I N U T E S

ADMINISTRATIVE WORKSHOP  
SOUTH PASADENA, FLORIDA

THURSDAY, JUNE 27, 2013  
COMMISSION CHAMBERS - 5:30 P.M.

Mayor Dan Calabria called the meeting to order at 5:30 p.m. Everyone participated in the Pledge to the Flag.

ROLL CALL: COMMISSIONERS BRUCE HOWRY, MAX ELSON, ARTHUR PENNY, VICE MAYOR GAIL NEIDINGER AND MAYOR DAN CALABRIA. ALSO PRESENT: CITY CLERK MARY BRAISTED, CITY ATTORNEY DAVID OTTINGER, PUBLIC WORKS DIRECTOR GARRY ANDERSON, PUBLIC SAFETY DIRECTOR DAYTON SALTSMAN, COMMUNITY IMPROVEMENT DIRECTOR NEAL SCHWARTZ AND FINANCE DIRECTOR JAMES GRAHAM.

The topics scheduled for discussion were Interview with Attorney Tim Driscoll for Local Hearing Officer/Special Magistrate and Budget.

The first topic of discussion was Interview with Attorney Tim Driscoll for Local Hearing Officer/Special Magistrate.

Mr. Driscoll stated that he has been with the law firm (Rahdert, Steele, Reynolds & Driscoll, P.L.) since 2009. He further stated that he has worked as the Gulfport and St. Pete Beach City Attorney. He gave his experience as an attorney.

In response to Commissioner Elson, City Attorney Ottinger stated that this position will be tied into code enforcement. He explained that the city just eliminated the Code Enforcement Board and that he does not expect many cases.

Mr. Driscoll stated that he has extensive experience with code enforcement.

Commissioner Penny asked Mr. Driscoll to explain the new red light camera law.

Mr. Driscoll stated that the State wants the cities with red light cameras to deal with the hearing aspects of the violations. He spoke regarding due process and paying fines. He further stated that if a violator does not show up for the hearing, they have the opportunity to get one continuance. He said that he feels it would be most appropriate to view the video at the hearing and not before.

In response to Commissioner Elson, Mr. Driscoll stated that he feels the hearing times will not be an issue. He questioned how many hearings there will be.

ADMINISTRATIVE WORKSHOP MEETING  
THURSDAY, JUNE 27, 2013 - 5:30 P.M.

In response to Attorney Driscoll, Commissioner Howry stated that it is anticipated to have 10 hearings a month.

In response to Commissioner Elson, Mr. Driscoll stated that he can be flexible with the fee.

Commissioner Howry suggested having another Administrative Workshop Meeting in order for the Commission to have the time to review the resumes before making a decision on the Hearing Officer.

City Attorney Ottinger said the Commission will need to decide what amount to charge - one amount for the violator to appear and another amount if they want a hearing.

In response to Vice Mayor Neidinger, City Attorney Ottinger stated that a person can appeal a decision and go to Circuit Court.

The next topic of discussion was Budget.

Finance Director Graham reviewed the budget with the Commission: (attached to Minutes as Exhibit A):

- Actual revenues and expenditures
- \$435,074,425 - Current Year Gross Taxable Value
- 1.6357 Roll Back Millage Rate

In response to Mayor Calabria, Mr. Graham stated the roll back rate is the rate that it would take to generate the same total revenues from property taxes the previous year.

In response to Commissioner Penny, Mr. Graham stated that if we keep the current 1.6985 millage rate, revenues would increase approximately \$27,000.

- 2.0647 millage rate - majority vote - \$186,882 increase
- 2.2712 millage rate - 2/3 vote - \$276,725 increase

Mayor Calabria suggested keeping the ad valorem rate below 2.

Mr. Graham recommended a millage rate just below the majority vote rate. He said the next choice would be the 1.9474, which would fund the 3% benefit increase. He estimated that we would be down to 7 months in reserve with this proposed budget. He said that he feels we need to start going in the other direction.

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In response to Commissioner Elson, Mr. Graham stated that in order to make a big difference, we would have to raise \$400,000. We would have to raise taxes by 60% and he does not see it as feasible. He said that the majority rate would be good.

Commissioner Penny stated that a 1.6985 millage rate would give us 6.88 months in reserves, the roll back rate would give us 6.81 months, and that is not a big change. He said that we have money put away for emergencies and that we would receive money from FEMA. Commissioner Penny stated he feels a tax increase is not warranted at this time. People are on fixed incomes and they do not want their taxes raised.

Commissioner Howry spoke regarding employees' pay increases.

Commissioner Penny suggested different percentage options for employee salary increases. He stated he feels it would be difficult to go above 2%.

Discussion ensued regarding employee pay increases and bonuses.

Mr. Graham explained the city's step pay plan. He stated we had an eight step pay plan but that was expanded to a 12 step pay plan that included an increase to be implemented over four years.

Commissioner Howry recommended giving general employees a 2% pay increase and Department Heads a 3% pay increase.

The consensus of the Commission was to give general employees a 2% pay increase and Department Heads a 3% pay increase.

City Attorney Ottinger asked the Commission what millage rate they wanted to set.

The consensus of the Commission was to set the millage rate at 1.6985.

There being no further discussion, the meeting was adjourned at 7:02 p.m.

  
\_\_\_\_\_  
Dan Calabria, Mayor

ATTEST:

  
\_\_\_\_\_  
Mary Braisted, City Clerk  
06-27-13a

City of South Pasadena  
 General Fund Balance Change  
 Sixteen Years Ending 9/30/2012

	Revenues % of Prior	Actual Revenues	Actual Expenditures	Actual Increase (Decrease) Fund Balance	Budgeted Revenues	Budgeted Expenditures	Budgeted Increase (Deficit)	Actual Revenue as % of Budget	Actual Expenditures as % of Budget
9/30/2013 Pro forma without Red Light Tickets		\$3,511,974	\$4,335,572	(\$823,598)	\$3,537,800	\$4,661,905	(\$1,124,105)	99.27%	93.00%
9/30/13 Budget Pro Forma		\$4,280,300	\$4,712,337	(\$432,037)	\$4,280,300	\$4,960,355	(\$680,055)	100.00%	95.00%
9/30/2012 w/o RL Fines	1.0182769	\$3,881,814	\$4,397,079	(\$515,265)	\$3,910,325	\$4,727,850	(\$817,525)	99.27%	93.00%
9/30/12 Actual	1.077987	\$4,771,224	\$4,695,815	\$75,409	\$4,755,845	\$4,925,000	(\$169,155)	100.32%	95.35%
9/30/11 w/o RL Fines		\$3,812,140	\$4,360,462	(\$548,322)	\$3,825,620	\$4,600,000	(\$774,380)	99.65%	94.79%
9/30/2011 Actual	1.1242%	\$4,426,050	\$4,524,109	(\$98,059)	\$4,399,500	\$4,757,430	(\$357,930)	100.60%	95.10%
9/30/2010	97.99%	\$3,937,012	\$4,240,270	(\$303,258)	\$3,949,020	\$4,486,860	(\$537,840)	99.70%	94.50%
9/30/2009	100.92%	\$4,017,764	\$4,154,368	(\$136,604)	\$4,064,415	\$4,392,790	(\$328,375)	98.85%	94.57%
9/30/2008 ** Original Budget	99.38%	\$3,981,290	\$4,079,361	(\$98,071)	\$4,116,954	\$4,422,279	(\$305,325)	96.70%	92.25%
09/30/2007	99.38%	\$4,006,034	\$3,871,291	\$134,743	\$4,219,280 \$3,972,100	\$4,376,030 \$4,100,790	(\$306,750) (\$128,690)	100.85%	94.40%
9/30/2006	108.63%	\$4,031,063	\$3,607,515	\$423,548	\$3,686,630	\$3,797,430	(\$110,800)	109.34%	95.00%
9/30/2005	116.59%	\$3,710,892	\$3,393,926	\$316,966	\$3,298,720	\$3,596,495	(\$297,775)	112.49%	94.37%
9/30/2004 (Adj Y 2005)	104.33%	\$3,182,982	\$3,276,809	(\$93,827)	\$3,084,220	\$3,508,480	(\$424,260)	103.20%	93.40%
9/30/2003	101.90%	\$3,050,750	\$3,007,189	\$43,561	\$2,950,805	\$3,219,313	(\$268,508)	103.39%	93.41%
9/30/2002	98.59%	\$2,993,912	\$2,749,390	\$244,522	\$2,924,119	\$2,956,870	(\$32,751)	102.39%	92.98%
9/30/2001 *	101.81%	\$3,036,771	\$2,674,669	\$362,102	\$2,837,610	\$2,861,220	(\$23,610)	107.02%	93.48%

**City of South Pasadena  
General Fund Balance Change  
Sixteen Years Ending 9/30/2012**

	Revenues % of Prior	Actual Revenues	Actual Expenditures	Actual Increase (Decrease) Fund Balance	Budgeted Revenues	Budgeted Expenditures	Budgeted Increase (Deficit)	Actual Revenue as % of Budget	Actual Expenditures as % of Budget
9/30/2000	112.26%	\$2,982,701	\$2,579,489	\$403,212	\$2,773,210	\$2,773,210	\$0	107.55%	93.01%
9/30/1999	96.09%	\$2,656,919	\$2,539,077	\$117,842	\$2,537,000	\$2,727,000	(\$190,000)	104.73%	93.11%
9/30/1998	102.98%	\$2,765,077	\$2,531,074	\$234,003	\$2,603,000	\$2,753,000	(\$150,000)	106.23%	91.94%
9/30/1997		\$2,685,064	\$2,477,141	\$207,923	\$2,514,400	\$2,684,400	(\$170,000)	106.79%	92.28%

\* Includes \$47,129 Financing Proceeds

\*\* Includes \$38,664 un budgeted loss on investments (Unrealized)

City of South Pasadena  
 FY 2014 Budget  
 Millage Options

Taxable value of Personal Property	27,922,270			
Real Estate Property Taxable Value	407,152,155			
Current Year Gross Taxable Value	435,074,425			
Less: New Construction	-133,216			
Current Year Adjusted Taxable Value	434,941,209			
Prior Year FINAL taxable Value	418,849,851			
Prior Year FINAL taxable Value	418,849,851			
Prior Year Millage	<u>0.00169850</u>			
Prior Year Ad Valorem Proceeds	711,416			
Divided By - Adjusted Taxable Value	<u>434,941,209</u>			
Roll Back millage rate	0.0016357			
FY 2013 Collections	<b>1.6357</b>	<b>1.6985</b>	<b>2.0647</b>	<b>2.2712</b>
	Roll Back	Existing	Majority Vote	2/3 Vote
	Millage Rate	Millage Rate	Millage Rate	Millage Rate
Current Year Gross Taxable Value	\$435,074,425	\$435,074,425	\$435,074,425	\$435,074,425
Millage Rate	<u>0.0016357</u>	<u>0.0016985</u>	<u>0.0020647</u>	<u>0.0022712</u>
Proceeds - 100%	\$711,651	\$738,974	\$898,298	\$988,141
Proceeds @ 97.5% (Budgeted)	\$693,860	\$720,500	\$875,841	\$963,438
Increase (Decrease) from FY 2012 (100%)	\$235	\$27,557	\$186,882	\$276,725

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City of South Pasadena

FY 2014 Budget

Millage Options (Recommendations)

- Option 1
- Option 2
- Option 3

Gross Taxable Value 2014

435,074,425

Ad Valorem Proceeds - Prior Millage

711,416

1.6985

	No Change Millage Rate	3.00%	2.50%	2.00%	1.50%	1.00%	Just Below Majority Vote Millage
No Change in FY 2013 Millage	\$738,974	\$738,974	\$738,974	\$738,974	\$738,974	\$738,974	\$738,974
<b>Increase By</b>		<b>108,306</b>	<b>94,267</b>	<b>80,227</b>	<b>66,188</b>	<b>52,149</b>	<b>150,000</b>
Desired Tax Assessment	\$738,974	\$847,280	\$833,241	\$819,201	\$805,162	\$791,123	\$888,974

FY 2013 Collections

Millage Rate

1.6357

0.0016985

0.0019152

0.0018829

0.0018506

0.0018184

0.0020433

Roll Back

Millage Rate

1.6985

1.9474

1.9152

1.8829

1.8506

1.8184

2.0433

Current Year Gross Taxable Value

\$435,074,425

\$435,074,425

\$435,074,425

\$435,074,425

\$435,074,425

Millage Rate

0.0016985

0.0019474

0.0019152

0.0018829

0.0018506

0.0018184

0.0020433

Proceeds - 100%

\$711,651

\$847,280

\$833,241

\$819,201

\$805,162

\$791,123

\$888,974

Proceeds @ 97.5% (Budgeted)

\$693,860

\$826,098

\$812,410

\$798,721

\$785,033

\$771,345

\$866,750

Increase (Decrease) from FY 2013 (100%)

\$235

\$135,864

\$121,825

\$107,785

\$93,746

\$79,707

\$177,558

Net of Value Increase

\$108,306

\$94,267

\$80,227

\$66,188

\$52,149

\$150,000

Change in Millage Rate

14.65%

12.76%

10.86%

8.95%

7.06%

20.30%

Change (increase) Total Taxes

19.10%

17.12%

15.15%

13.18%

11.20%

24.96%

Admin Workshop

6/27/13

Exhibit A-4

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City of South Pasadena  
 FY 2014 Budget  
 Millage Options (Recommendations)

Option 1  
 Option 2  
 Option 3

Gross Taxable Value 2014 435,074,425  
 Ad Valorem Proceeds - Prior Millage 711,416  
 1.6985

	No Change Millage Rate	3.00%	2.50%	2.00%	1.50%	1.00%	Just Below Majority Vote Millage
General Fund Reserve 9/30/12	\$3,730,360	\$3,730,360	\$3,730,360	\$3,730,360	\$3,730,360	\$3,730,360	\$3,730,360
Estimated Deficit FY 2013	(432,037)	(432,037)	(432,037)	(432,037)	(432,037)	(432,037)	(432,037)
General Fund Reserve 9/30/13	3,298,323	3,298,323	3,298,323	3,298,323	3,298,323	3,298,323	3,298,323
FY 2014 Budgeted Fund Bal Approp	(524,551)	(418,953)	(432,641)	(446,330)	(460,018)	(473,706)	(378,301)
General Fund Reserve 9/30/14	\$2,773,772	\$2,879,370	\$2,865,682	\$2,851,993	\$2,838,305	\$2,824,617	\$2,920,022

Average Monthly Expenditures 2014 \$403,159  
 (\$4,837,911 / 12 = \$403,159) 6.88

Per Capita (5,046 Population) \$146.45 \$167.91 \$165.13 \$162.35 \$159.56 \$156.78 \$176.17

Admin Workshop  
 6/27/13  
 Exhibit A-5



City of South Pasadena  
Property Tax Comparison  
FY 2014 budget

Full Assessed Value/ SOH Cap	\$50,000	\$62,500	\$75,000	\$100,000	\$150,000	\$225,000	\$250,000	\$400,000	\$750,000	\$1,000,000
<b>Taxable Value After \$50k Homestead</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$50,000</b>	<b>\$100,000</b>	<b>\$175,000</b>	<b>\$200,000</b>	<b>\$350,000</b>	<b>\$700,000</b>	<b>\$950,000</b>

Prior Year Millage 1.6985	\$42.46	\$42.46	\$42.46	\$84.93	\$169.85	\$297.24	\$339.70	\$594.48	\$1,188.95	\$1,613.58
Prior Year Taxes										

**Current Year Proposals**

Full Assessed Value/ SOH Cap	\$50,000	\$62,500	\$75,000	\$100,000	\$150,000	\$225,000	\$250,000	\$400,000	\$750,000	\$1,000,000
Initial \$25k Homestead		(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
Amendment 1 Additional \$25k	\$0	(\$12,500)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
<b>Taxable Value</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$50,000</b>	<b>\$100,000</b>	<b>\$175,000</b>	<b>\$200,000</b>	<b>\$350,000</b>	<b>\$700,000</b>	<b>\$950,000</b>

FY 2014 Millage Options

2.0647 - Majority Vote	\$51.62	\$51.62	\$51.62	\$103.24	\$206.47	\$361.32	\$412.94	\$722.65	\$1,445.29	\$1,961.47
Difference Prior Year	\$9.16	\$9.16	\$9.16	\$18.31	\$36.62	\$64.09	\$73.24	\$128.17	\$256.34	\$347.89

1.6357 Roll Back	\$40.89	\$40.89	\$40.89	\$81.79	\$163.57	\$286.25	\$327.14	\$572.50	\$1,144.99	\$1,553.92
Difference Prior Year	(\$1.57)	(\$1.57)	(\$1.57)	(\$3.14)	(\$6.28)	(\$10.99)	(\$12.56)	(\$21.98)	(\$43.96)	(\$59.66)

2.2712 - 2/3 Vote Millage Maximum	\$56.78	\$56.78	\$56.78	\$113.56	\$227.12	\$397.46	\$454.24	\$794.92	\$1,589.84	\$2,157.64
Difference Prior Year	\$14.32	\$14.32	\$14.32	\$28.64	\$57.27	\$100.22	\$114.54	\$200.45	\$400.89	\$544.07

Difference 2.2712 vs 2.0647	\$5.16	\$5.16	\$5.16	\$10.33	\$20.65	\$36.14	\$41.30	\$72.28	\$144.55	\$196.18
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Last Year County Wide Millage										
18.0229 - Tax on Taxable Value	\$451	\$451	\$451	\$901	\$1,802	\$3,154	\$3,605	\$6,308	\$12,616	\$17,122

Three % Save Our Homes Increase

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City of South Pasadena  
 Property Tax Comparison  
 FY 2014 budget

Full Assessed Value/ SOH Cap	\$50,000	\$62,500	\$75,000	\$100,000	\$150,000	\$225,000	\$250,000	\$400,000	\$750,000	\$1,000,000
<b>Taxable Value After \$50k Homestead</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$50,000</b>	<b>\$100,000</b>	<b>\$175,000</b>	<b>\$200,000</b>	<b>\$350,000</b>	<b>\$700,000</b>	<b>\$950,000</b>

Prior Year Millage 1.6985	\$42.46	\$42.46	\$42.46	\$84.93	\$169.85	\$297.24	\$339.70	\$594.48	\$1,188.95	\$1,613.58
Prior Year Taxes										

2.0647 - Majority Vote Maximum	\$53.17	\$53.17	\$53.17	\$106.33	\$212.66	\$372.16	\$425.33	\$744.32	\$1,488.65	\$2,020.31
Difference Prior Year	\$10.70	\$10.70	\$10.70	\$21.41	\$42.81	\$74.92	\$85.63	\$149.85	\$299.70	\$406.73

1.6357 Roll Back	\$42.12	\$42.12	\$42.12	\$84.24	\$168.48	\$294.83	\$336.95	\$589.67	\$1,179.34	\$1,600.53
Difference Prior Year	(\$0.34)	(\$0.34)	(\$0.34)	(\$0.69)	(\$1.37)	(\$2.40)	(\$2.75)	(\$4.81)	(\$9.61)	(\$13.04)

2.2712 - 2/3 Vote Millage Maximum	\$58.48	\$58.48	\$58.48	\$116.97	\$233.93	\$409.38	\$467.87	\$818.77	\$1,637.54	\$2,222.37
Difference Prior Year	\$16.02	\$16.02	\$16.02	\$32.04	\$64.08	\$112.15	\$128.17	\$224.29	\$448.59	\$608.79

City of South Pasadena  
Property Tax Comparison  
FY 2014 budget

Full Assessed Value/ SOH Cap	\$50,000	\$62,500	\$75,000	\$100,000	\$150,000	\$225,000	\$250,000	\$400,000	\$750,000	\$1,000,000
<b>Taxable Value After \$50k Homestead</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$50,000</b>	<b>\$100,000</b>	<b>\$175,000</b>	<b>\$200,000</b>	<b>\$350,000</b>	<b>\$700,000</b>	<b>\$950,000</b>

Prior Year Millage 1.6985	\$42.46	\$42.46	\$42.46	\$84.93	\$169.85	\$297.24	\$339.70	\$594.48	\$1,188.95	\$1,613.58
Prior Year Taxes										

**Current Year Proposals**

Full Assessed Value/ SOH Cap	\$50,000	\$62,500	\$75,000	\$100,000	\$150,000	\$225,000	\$250,000	\$400,000	\$750,000	\$1,000,000
Initial \$25k Homestead	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
Amendment 1 Additional \$25k	\$0	(\$12,500)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
<b>Taxable Value</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$50,000</b>	<b>\$100,000</b>	<b>\$175,000</b>	<b>\$200,000</b>	<b>\$350,000</b>	<b>\$700,000</b>	<b>\$950,000</b>

FY 2014 Millage Options

2.0433 \$150,000 Add'l	\$51.08	\$51.08	\$51.08	\$102.17	\$204.33	\$357.58	\$408.66	\$715.16	\$1,430.31	\$1,941.14
Difference Prior Year	\$8.62	\$8.62	\$8.62	\$17.24	\$34.48	\$60.34	\$68.96	\$120.68	\$241.36	\$327.56

1.9474 Add'l \$108k	\$48.69	\$48.69	\$48.69	\$97.37	\$194.74	\$340.80	\$389.48	\$681.59	\$1,363.18	\$1,850.03
Difference Prior Year	\$6.22	\$6.22	\$6.22	\$12.45	\$24.89	\$43.56	\$49.78	\$87.12	\$174.23	\$236.46

1.8829 \$80k Add'l	\$47.07	\$47.07	\$47.07	\$94.15	\$188.29	\$329.51	\$376.58	\$659.02	\$1,318.03	\$1,788.76
Difference Prior Year	\$4.61	\$4.61	\$4.61	\$9.22	\$18.44	\$32.27	\$36.88	\$64.54	\$129.08	\$175.18

Difference 1.8829 vs 2.0433	-\$4.01	-\$4.01	-\$4.01	-\$8.02	-\$16.04	-\$28.07	-\$32.08	-\$56.14	-\$112.28	-\$152.38
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Last Year County Wide Millage										
18.0229 - Tax on Taxable Value	\$451	\$451	\$451	\$901	\$1,802	\$3,154	\$3,605	\$6,308	\$12,616	\$17,122

Three % Save Our Homes Increase



City of South Pasadena  
 Property Tax Comparison  
 FY 2014 budget

Full Assessed Value/ SOH Cap	\$50,000	\$62,500	\$75,000	\$100,000	\$150,000	\$225,000	\$250,000	\$400,000	\$750,000	\$1,000,000
<b>Taxable Value After \$50k Homestead</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$50,000</b>	<b>\$100,000</b>	<b>\$175,000</b>	<b>\$200,000</b>	<b>\$350,000</b>	<b>\$700,000</b>	<b>\$950,000</b>

Prior Year Millage 1.6985	\$42.46	\$42.46	\$42.46	\$84.93	\$169.85	\$297.24	\$339.70	\$594.48	\$1,188.95	\$1,613.58
Prior Year Taxes										

2.0433 Millage	\$52.61	\$52.61	\$52.61	\$105.23	\$210.46	\$368.30	\$420.92	\$736.61	\$1,473.22	\$1,999.37
Difference Prior Year	\$10.15	\$10.15	\$10.15	\$20.30	\$40.61	\$71.07	\$81.22	\$142.13	\$284.27	\$385.79

1.9474 Millage Rate	\$50.15	\$50.15	\$50.15	\$100.29	\$200.58	\$351.02	\$401.16	\$702.04	\$1,404.08	\$1,905.53
Difference Prior Year	\$7.68	\$7.68	\$7.68	\$15.37	\$30.73	\$53.78	\$61.46	\$107.56	\$215.13	\$291.96

1.8829 Millage Rate	\$48.48	\$48.48	\$48.48	\$96.97	\$193.94	\$339.39	\$387.88	\$678.79	\$1,357.57	\$1,842.42
Difference Prior Year	\$6.02	\$6.02	\$6.02	\$12.04	\$24.09	\$42.16	\$48.18	\$84.31	\$168.62	\$228.84