

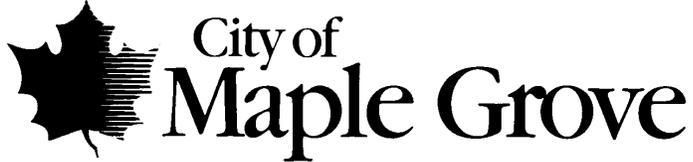


# City of Maple Grove



## 2015 Budget

Truth in Taxation  
December 1<sup>st</sup>, 2014



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**MEMORANDUM**

**TO: Mayor and City Council  
Al Madsen, City Administrator**

**FROM: Jim Knutson, Finance Director**

**DATE: November 10, 2014**

**SUBJECT: Proposed 2015 General Fund Budget**

I am pleased to present the proposed General Fund Budget for 2015. Maple Grove has been a rapidly developing suburban community that provides services to a population of approximately 65,218 residents while planning the eventual expansion of the City to an estimated population exceeding 80,000. Although many sectors of the state and national economy have slowed down dramatically in the last few years, the development in Maple Grove continues at a consistent pace. There has been significant growth in the City and an accompanying need/demand for service over the last fifteen years.

**Expenditures:**

The proposed 2015 General Fund budget totals \$36,150,200 (a 2.49% increase over 2014) and provides funding for a growing suburban community that is expected to reach an estimated population of 66,568 residents by April of 2015. That population is 2.1% higher than April of this year (32.2% higher than the 2000 Census). It reflects the tremendous residential construction that has occurred in Maple Grove in the last fourteen years. The City has implemented a number of cost saving strategies that have impacted the 2014 and 2015 budgets including the elimination of two positions (part time accounting clerk and temporary commercial appraiser aide, while increasing the assessing technician position from three quarter time to full time), delayed rehiring upon retirements and resignations, participating in group purchasing programs, and taking advantage of the current interest rate environment by refinancing debt. The proposed General Fund budget does include the addition of a captain in the police department, a fire safety specialist in the fire department, and part time employees for rental inspection and the Farmer's Market. In 2011, the City received stimulus funds to implement a number of energy saving programs and the City has begun to see these savings on utility bills in 2014 and 2015. The 2015 budget includes decreased funding in the areas of rentals, dues, and capital outlay. In other areas, there are additional costs in supplies and repairs & maintenance. The capital outlay portion of the budget reflects the replacement charges for current city equipment.

**Revenue:**

As in prior years, the City continues to receive the largest portion of the General Fund revenue from the property tax. In 2014, the tax levy will provide approximately 84% of the revenue with development fees the next largest revenue source at approximately 7%. A portion of the tax levy is used for principal and interest payments on existing city bonds that were issued for the Government Center. The tax levy is proposed to increase 2.46% to \$33,138,200 in 2015. The “per capita” charts on pages 17 and 18 show that both the tax levy and operating expenditures are relatively constant from one year to the next. The revenue from permits is the second largest revenue source for the General Fund. I expect that development will slow in 2014 as there has been a fairly significant decline since the two “highest years ever” in 1999 and 2000. The value of all permits in 1999 was \$221.2 million and \$258.1 million in 2000. This year, I would expect the total will exceed \$170 million.

**Road Reconstruction Levy:**

The City will be levying \$1,200,000 in 2014 for the Road Reconstruction Fund. This amount provides funding for the City’s annual street reconstruction program. The program focuses available funding on the worst roads, balanced against other factors such as neighborhood disruption, mobilization costs, and other planned area improvements.

**Debt Service Levy:**

The debt service levy is made each year to provide the revenue to pay the annual debt service on City debt. Included in this year’s levy are the Capital Improvement Plan Refunding Bonds of 2005 that is financing the Government Center/Public Safety Facility.

**Impact of Proposed Budget:**

A number of charts are included in this information that shows the impact of the proposed levy. Each year the City does a study of homes in an effort to show the impact of the proposed tax levy. The chart on page 19 shows the impact of the total levy on an average home for each market value range. This year the majority of homes in the City will see a slight increase in the City portion of the property tax bill with the average home increasing by approximately \$27.01. That is a percentage increase of 2.88% (page 19). Growth in the City has increased the City’s tax base and has cushioned the impact of the property tax levy.

The 2011 legislature eliminated the Market Value Homestead Credit (MVHC) program for 2012 and replaced it with a homestead market value exclusion program. Under the new program, the homestead market value exclusion is 40% of the home’s value and reaches its maximum for a \$76,000 home and phases out when a home’s value reaches approximately \$414,000. Since the homestead market value exclusion is calculated at the front end (when tax rates are set), there is no reimbursement to local governments. The new market value exclusion program will mean the city’s tax capacity will be reduced and the city’s tax rate will rise. Although the new market value exclusion program is computed in a mathematically similar manner to the repealed MVHC, the new

program will shift taxes among properties within our community, especially to commercial, industrial, apartment, and other properties that will not receive the benefit of the homestead market value exclusion.

Most of the proposed tax levy is for daily operations with about 90.9% going to the General Fund. Principal and interest on the City's debt (city buildings) and road reconstruction funding make up the remaining 9.1% of the levy. Maple Grove has approximately 22,183 homes within the City with an "average" value of about \$258,200. That "average" value home increased about 8.49% from last year's "average" of \$238,000 and will pay an estimated \$966.18 in City property taxes in 2015 with close to two thirds of that amount being used for public safety, parks, and public works.

### **Summary:**

The proposed 2015 budget reflects the continued growth of the City. The City implemented a number of cost saving strategies including the elimination of two positions in 2015. The continued growth in the City has increased the City's tax base and has cushioned the impact of the property tax levy. The continued growth in the City allowed the tax levy to increase slightly but the impact on a Maple Grove home is an increase of about \$27.01 or 2.88%.

Maple Grove continues to grow with an estimated April 2015 population of approximately 66,568. The 2.49% increase in expenditures is in line with the commercial growth, the population increase and inflation. Although some sectors of the State and national economy are slowing down, the development of Maple Grove is continuing at a fairly constant pace.

There will continue to be increased service needs as the commercial and population growth of the City increases. Development income will continue to be a significant source of revenue but I do not believe that the development level will increase significantly in future years. For the most part, the majority of the funding for City services will come from the property tax.

The proposed 2015 budget will provide sufficient resources to continue the same level of service for a growing City.

## City of Maple Grove Historical Budget Analysis

	General Fund		Population	Estimated Market Value	Housing Apartment Units		Tax Capacity	Market Value Rate
	Budget Dollars	Fund Balance Dollars			Units	Units		
2007	28,028,800	5,824,784	59,458	7,515,404,800	277	30.169		
2008	30,061,100	6,403,524	59,932	8,211,988,000	327	29.318		
2009	31,770,400	6,758,587	62,660	8,327,021,200	255	31.259		
2010	32,747,700	6,878,919	61,567	7,988,843,800	304	33.845		
2011	33,392,700	7,060,733	62,436	7,587,805,300	226	36.714		
2012	34,063,800	7,086,325	63,928	7,421,883,500	231	39.450		
2013	34,513,600	7,144,238	63,746	6,994,729,200	237	42.142		
2014	35,270,300	7,144,238	65,218	7,071,817,500	270	42.267		
2015	36,150,200	7,144,238	66,568	7,698,221,300	240	39.565	502	

**City of Maple Grove  
2015 Budget  
Service Indicators**

	2009	2010	2011	2012	2013	2014	% Change (09-14)
Population (April 1st)	62,660	61,567	62,436	63,928	63,746	65,218	4.1%
Parcels (Assessing)	24,662	24,747	24,908	25,013	25,433	25,606	3.8%
Miles of Streets (Public Works)	312	313	314	315	318	319	2.1%
Miles of Trails (Park/Public Works)	232	239	248	255	272	277	19.4%
Acres of Parkland (P&R)	1,424	1,424	1,444	1,454	1,485	1,485	4.3%
Recreation Program Participants (P&R)	35,634	46,211	47,300	49,233	52,004	51,000	43.1%
Community Center Usage (P&R)	811,911	835,060	817,393	864,199	860,315	840,000	3.5%
Employees Paid Each Month (Finance)	575	577	559	564	577	578	0.5%
Vendors Paid Each Month (Finance)	608	593	622	628	640	645	6.1%
Utility Accounts (Finance)	20,942	21,224	21,470	21,548	21,935	22,175	5.9%
Building Permits (Fire/Builders)	3,658	2,655	2,526	2,274	2,110	2,400	-34.4%
Fire Calls (Emergency)	229	301	252	264	230	205	-10.5%
Fire Calls (Non-Emergency)	651	662	708	631	587	660	1.4%
Calls for Service (Police)	51,129	54,104	50,569	47,983	49,210	47,000	-8.1%
Cases (Police)	19,763	19,629	19,845	19,852	19,638	23,000	16.4%
Citations / Written Warnings (Police)	7,387	6,818	5,649	6,388	6,442	6,300	-14.7%

**City of Maple Grove**  
**2015 Budget**  
 General Fund Revenues & Expenditures

Description	2013 Actual	2014 Budget	2015 Proposed	% Change
<b>REVENUES</b>				
GENERAL TAXES	\$28,396,835	\$29,498,800	\$30,318,700	<b>2.78%</b>
LICENSES AND PERMITS	3,236,476	2,419,000	2,429,000	<b>0.41%</b>
INTERGOVERNMENTAL REVENUE	1,768,584	1,423,000	1,523,000	<b>7.03%</b>
CHARGES FOR SERVICES	890,023	781,500	731,500	<b>-6.40%</b>
COURT FINES	461,662	420,000	420,000	<b>0.00%</b>
MISCELLANEOUS REVENUE	24,710	153,000	153,000	<b>0.00%</b>
OPERATING TRANSFERS	567,492	575,000	575,000	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>\$35,345,782</b>	<b>\$35,270,300</b>	<b>\$36,150,200</b>	<b>2.49%</b>
<b>EXPENDITURES</b>				
PERSONAL SERVICES	\$21,111,685	\$23,496,200	\$24,178,800	<b>2.91%</b>
SUPPLIES	1,653,744	1,759,900	1,819,700	<b>3.40%</b>
SERVICES/INSURANCE	1,943,735	2,164,500	2,271,900	<b>4.96%</b>
UTILITIES	513,364	568,100	618,200	<b>8.82%</b>
REPAIRS/MAINTENANCE/RENTALS	3,234,590	3,569,700	3,606,100	<b>1.02%</b>
DUES/SUBSCRIPTIONS/TRAINING	600,959	786,700	773,100	<b>-1.73%</b>
CAPITAL OUTLAY	2,124,706	2,245,200	2,190,400	<b>-2.44%</b>
OTHER	4,080,086	680,000	692,000	<b>1.76%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$35,262,869</b>	<b>\$35,270,300</b>	<b>\$36,150,200</b>	<b>2.49%</b>

**CITY OF MAPLE GROVE  
2015 BUDGET  
GENERAL FUND REVENUES**

<b>DESCRIPTION</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>2015 PROPOSED</b>	<b>% CHANGE</b>
CURRENT AD VALOREM TAXES	28,492,557	29,415,800	30,235,700	2.79%
DELINQUENT AD VALOREM TAXES	(217,972)	-	-	
PENALTIES AND INTEREST	23,388	45,000	45,000	0.00%
EXCESS TAX INCREMENTS	37,539	-	-	
RENTS IN LIEU OF TAXES	19,639	18,000	18,000	0.00%
FORFEITED TAX SALE	2,990	-	-	
GRAVEL TAX REIMBURSEMENT	38,694	20,000	20,000	0.00%
<b>TOTAL GENERAL TAXES</b>	<b>28,396,835</b>	<b>29,498,800</b>	<b>30,318,700</b>	<b>2.78%</b>
ALCOHOL BEVERAGE LICENSE	343,683	310,000	320,000	3.23%
REFUSE HAULERS LICENSES	3,650	3,200	3,200	0.00%
AMUSEMENT LICENSES	5,100	5,000	5,000	0.00%
PLBG/EXCAVATING LICENSES	1,401	1,200	1,200	0.00%
RENTAL LICENSES	112,996	95,000	95,000	0.00%
ANIMAL LICENSE / BOARDING FEE	11,770	5,000	5,000	0.00%
OTHER LICENSES	6,000	6,000	6,000	0.00%
BUILDING PERMITS	1,920,849	1,470,000	1,470,000	0.00%
PLBG & HEATING PERMITS	503,781	300,000	300,000	0.00%
ELECTRICAL PERMITS	153,501	110,000	110,000	0.00%
SIGN PERMITS	12,615	9,000	9,000	0.00%
GRADING PERMITS	23,455	7,000	7,000	0.00%
GRAVEL/BLACKTOP PERMITS	39,280	40,000	40,000	0.00%
OVERWEIGHT PERMITS	2,718	1,500	1,500	0.00%
SOLICITOR PERMITS	3,980	2,000	2,000	0.00%
HUNTING PERMITS	1,205	600	600	0.00%
WATER PERMIT FEES	18,114	10,000	10,000	0.00%
SEWER PERMIT FEES	24,054	11,000	11,000	0.00%
FIRE PERMITS	40,487	25,000	25,000	0.00%
OTHER PERMITS	7,837	7,500	7,500	0.00%
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>3,236,476</b>	<b>2,419,000</b>	<b>2,429,000</b>	<b>0.41%</b>
FED GRANTS OTHER	147,370	5,000	5,000	0.00%
PERA STATE AID	36,883	37,000	37,000	0.00%
HOMESTEAD MARKET VALUE CREDIT	70	-	-	
POLICE TRAINING REIMB	21,530	21,000	21,000	0.00%
MUNICIPAL STATE AID - MAINT	400,000	400,000	400,000	0.00%
FIRE STATE AID	379,143	290,000	390,000	34.48%
INS PREMIUM TAX POLICE	454,815	430,000	430,000	0.00%
STATE GRANT-RADIOLOGICAL	67,000	40,000	40,000	0.00%
OTHER AID	261,773	200,000	200,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>1,768,584</b>	<b>1,423,000</b>	<b>1,523,000</b>	<b>7.03%</b>

**CITY OF MAPLE GROVE  
2015 BUDGET  
GENERAL FUND REVENUES**

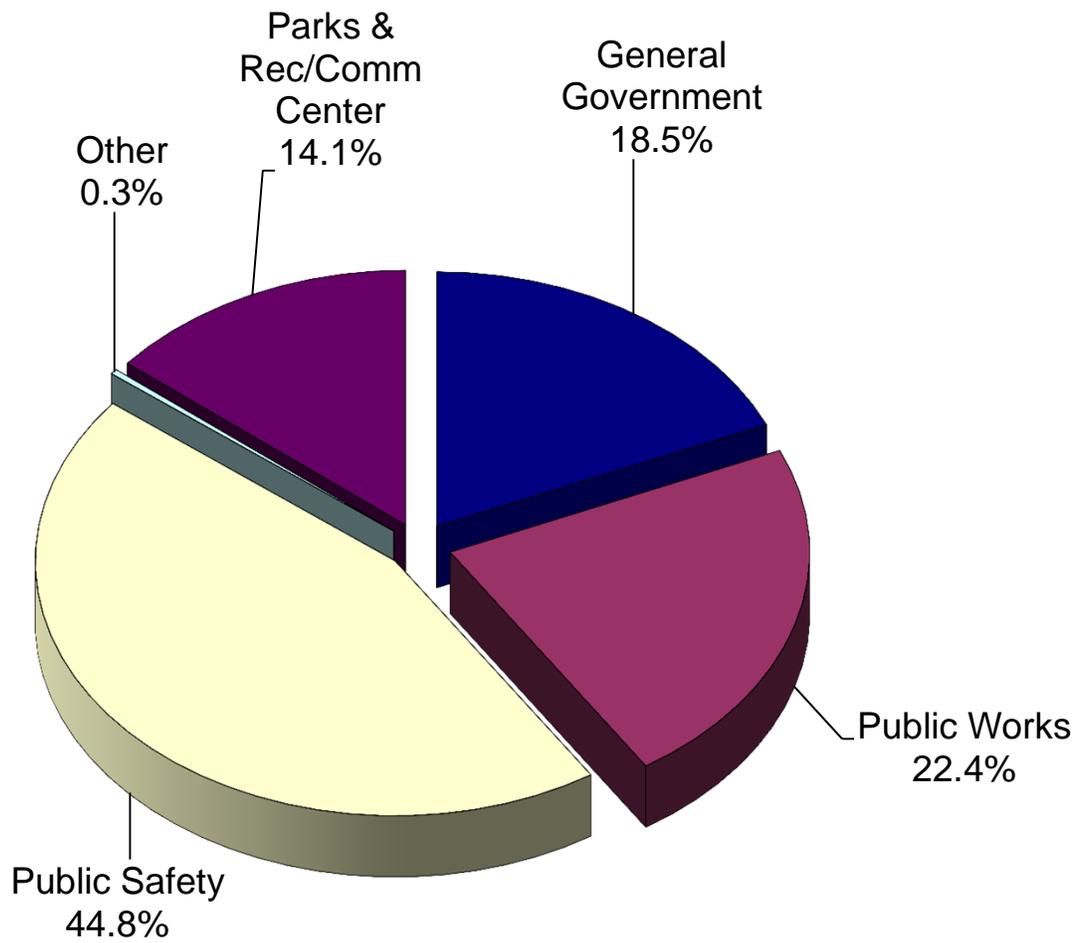
<b>DESCRIPTION</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>2015 PROPOSED</b>	<b>% CHANGE</b>
PLANNING DEPT FEES	51,234	25,000	25,000	0.00%
IRB/TIF APPLICATION FEE	5,000	-	-	
ASSESSING DEPT FEES	850	500	500	0.00%
ENGINEERING DEPT FEES	8,881	8,000	8,000	0.00%
SEARCHES/FILINGS/MAPS	1,437	1,000	1,000	0.00%
INSPECTION FEES	3,750	2,500	2,500	0.00%
BUILDING SURCHARGE	2,169	600	600	0.00%
BUSINESS LICENSE INSPEC FEE	4,568	5,000	5,000	0.00%
POLICE DEPT FEES	53,680	25,000	25,000	0.00%
FIRE DEPT FEES	2,717	2,400	2,400	0.00%
STREET DEPT FEES-EXTERNAL	39,974	18,000	18,000	0.00%
IMPROVEMENT PROJECT REIMB	695,053	690,000	640,000	-7.25%
STREET SIGN REIMBURSEMENT	6,300	2,000	2,000	0.00%
RENTAL INCOME	-	-	-	
WEED & TREE CHARGES	14,335	1,500	1,500	0.00%
NSF CHARGES	75	-	-	
<b>TOTAL CHARGES FOR SERVICES</b>	<b>890,023</b>	<b>781,500</b>	<b>731,500</b>	<b>-6.40%</b>
COURT FINES	461,662	420,000	420,000	0.00%
<b>TOTAL COURT FINES</b>	<b>461,662</b>	<b>420,000</b>	<b>420,000</b>	<b>0.00%</b>
INTEREST EARNINGS	72,288	100,000	100,000	0.00%
CHANGE IN FAIR VALUE	(140,791)	-	-	
LODGING TAX	32,343	26,000	26,000	0.00%
GAMBLING TAX	10,790	7,000	7,000	0.00%
INS REBATES AND DIVIDENDS	-	-	-	0.00%
REFUNDS/REIMBURSEMENTS	7,655	1,000	1,000	0.00%
SALE OF MISC PROPERTY	1,611	2,000	2,000	0.00%
MISCELLANEOUS REV	40,914	17,000	17,000	0.00%
CASH OVER/(SHORT)	(100)	-	-	
<b>TOTAL MISCELLANEOUS</b>	<b>24,710</b>	<b>153,000</b>	<b>153,000</b>	<b>0.00%</b>
OPERATING TRANSFERS IN	567,492	575,000	575,000	0.00%
<b>TOTAL TRANSFERS</b>	<b>567,492</b>	<b>575,000</b>	<b>575,000</b>	<b>0.00%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>35,345,782</b>	<b>35,270,300</b>	<b>36,150,200</b>	<b>2.49%</b>

**City of Maple Grove**  
**2015 Budget**  
 General Fund Budget Summary

	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Request</b>	<b>% Change</b>
<b>General Government</b>	\$1,398,445	\$1,747,200	\$1,681,300	-3.77%
<b>Human Resources</b>	377,974	411,300	418,500	1.75%
<b>Economic/Community Dev</b>	560,024	612,400	672,800	9.86%
<b>Finance</b>	1,089,475	1,218,700	1,236,400	1.45%
<b>Information Systems</b>	1,443,291	1,489,100	1,543,700	3.67%
<b>Assessing</b>	875,205	1,101,600	1,119,900	1.66%
<b>Building Inspections</b>	1,589,588	1,783,500	1,815,600	1.80%
<b>Police</b>	9,467,313	10,629,600	10,849,900	2.07%
<b>Fire &amp; Fire Inspections</b>	3,109,375	3,285,800	3,501,700	6.57%
<b>Engineering</b>	1,519,775	1,782,100	1,775,800	-0.35%
<b>Public Works</b>	4,549,696	4,906,300	4,980,700	1.52%
<b>Government Buildings</b>	1,091,944	1,311,300	1,337,200	1.98%
<b>Park Transfer</b>	3,983,428	4,202,900	4,418,200	5.12%
<b>Other:</b>				
<b>Community Action</b>	117,327	119,500	117,500	-1.67%
<b>Community Center Transfer</b>	598,000	609,000	621,000	1.97%
<b>Senior/Teen Center/Civic Operations</b>	40,000	40,000	40,000	0.00%
<b>Police Bill backs</b>	32,009	20,000	20,000	0.00%
<b>Transfer Out (CIP/Fiber Optic/CC)</b>	970,000			
<b>Transfer Out (CIP/Community Park)</b>	2,450,000			
 <b>GENERAL FUND TOTAL</b>	 <b>\$35,262,869</b>	 <b>\$35,270,300</b>	 <b>\$36,150,200</b>	 <b>2.49%</b>

# City of Maple Grove 2015 Budget

## 2015 Proposed General Fund Expenditures



**CITY OF MAPLE GROVE  
2015 BUDGET  
GENERAL FUND EXPENDITURES**

<b>DESCRIPTION</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>2015 PROPOSED</b>	<b>% CHANGE</b>
FULL TIME SALARIES	13,647,901	14,853,100	15,391,900	3.63%
OVERTIME	521,314	638,100	624,100	-2.19%
PART TIME SALARIES	1,354,685	1,817,300	1,725,100	-5.07%
PERA CONTRIBUTIONS	1,426,506	1,702,900	1,780,200	4.54%
FICA/MEDICARE CONTRIBUTIONS	804,218	924,500	940,300	1.71%
FIRE RELIEF ASSOC CONTRIBUTION	592,660	510,000	610,000	19.61%
EMPLOYER CONTRIBUTION FOR INSURANCE	2,274,162	2,603,800	2,618,800	0.58%
UNEMPLOYMENT COMPENSATION	12,257	20,000	20,000	0.00%
WORKERS COMPENSATION	477,982	426,300	468,400	9.88%
<b>TOTAL PERSONAL SERVICES</b>	<b>21,111,685</b>	<b>23,496,000</b>	<b>24,178,800</b>	<b>2.91%</b>
SUPPLIES	398,492	487,500	482,600	-1.01%
GAS/OIL/GREASE	552,857	595,700	607,900	2.05%
CHEMICALS	8,002	15,400	12,000	-22.08%
CLOTHING & INDIV EQUIP	153,492	192,700	186,500	-3.22%
ROAD MATERIALS	434,194	397,000	425,000	7.05%
LANDSCAPING MATERIALS	76,209	46,000	75,000	63.04%
SIGN REPAIR MATERIALS	14,733	9,000	13,000	44.44%
SMALL TOOLS	15,364	15,400	16,700	8.44%
DETENTION MEALS	401	1,200	1,000	-16.67%
<b>TOTAL SUPPLIES</b>	<b>1,653,744</b>	<b>1,759,900</b>	<b>1,819,700</b>	<b>3.40%</b>
PROFESSIONAL SERVICES	754,111	836,700	873,100	4.35%
EDP SERVICES	464,688	468,900	503,400	7.36%
CORRECTION SERVICES	45,440	76,000	76,000	0.00%
ANIMAL IMPOUND SERVICES	27,301	33,000	33,000	0.00%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>1,291,540</b>	<b>1,414,600</b>	<b>1,485,500</b>	<b>5.01%</b>
TELEPHONE	146,508	152,400	169,800	11.42%
POSTAGE & METER	126,747	144,700	153,100	5.81%
RADIO SERVICE	101,822	123,600	122,400	-0.97%
LEGAL NOTICES	12,802	24,600	20,900	-15.04%
<b>TOTAL COMMUNICATIONS</b>	<b>387,879</b>	<b>445,300</b>	<b>466,200</b>	<b>4.69%</b>
LIABILITY INSURANCE	134,280	157,200	161,200	2.54%
PROPERTY INSURANCE	77,604	89,000	97,500	9.55%
AUTOMOTIVE INSURANCE	27,432	33,400	36,500	9.28%
INSURANCE DEDUCTIBLES	25,000	25,000	25,000	0.00%
<b>TOTAL INSURANCE</b>	<b>264,316</b>	<b>304,600</b>	<b>320,200</b>	<b>5.12%</b>
ELECTRIC UTILITIES	387,994	430,100	469,900	9.25%
GAS UTILITIES	89,095	103,900	117,400	12.99%
REFUSE DISPOSAL/LANDFILL	36,275	34,100	30,900	-9.38%
<b>TOTAL UTILITIES</b>	<b>513,364</b>	<b>568,100</b>	<b>618,200</b>	<b>8.82%</b>

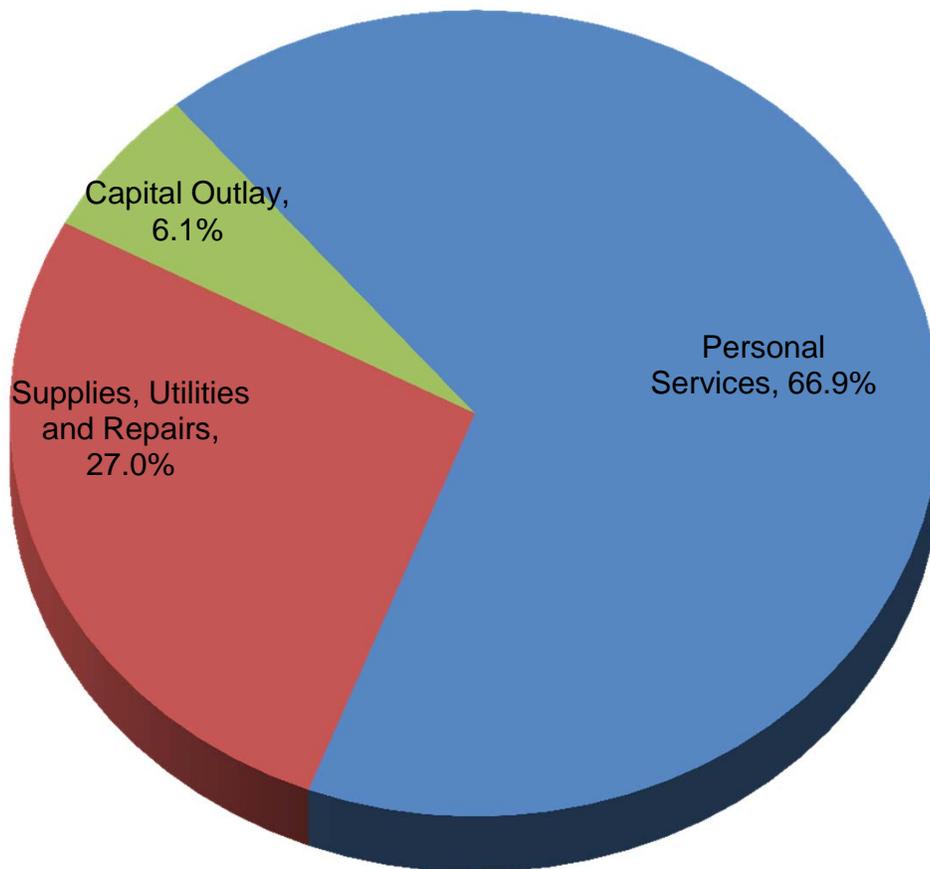
**CITY OF MAPLE GROVE  
2015 BUDGET  
GENERAL FUND EXPENDITURES**

DESCRIPTION	2013 ACTUAL	2014 BUDGET	2015 PROPOSED	% CHANGE
REPAIR/MAINTENANCE BUILDING	351,789	335,600	379,900	13.20%
REPAIR/MAINTENANCE GROUNDS	78,977	138,200	114,400	-17.22%
REPAIR/MAINTENANCE EQUIPMENT	361,774	544,700	546,200	0.28%
COPIER MAINTENANCE	83,817	113,200	115,700	2.21%
OTHER REPAIR/MAINTENANCE	7,076	28,000	16,000	-42.86%
CENTRAL GARAGE REPAIR	843,693	929,200	958,800	3.19%
STREET SWEEPING	65,208	75,000	75,000	0.00%
SEAL COATING	1,270,769	1,211,900	1,216,600	0.39%
<b>TOTAL REPAIRS/MAINTENANCE</b>	<b>3,063,103</b>	<b>3,375,800</b>	<b>3,422,600</b>	<b>1.39%</b>
RENTAL OF EQUIPMENT	87,862	114,700	104,300	-9.07%
TRAINING FACILITY EXPENSE	83,625	79,200	79,200	0.00%
<b>TOTAL RENTALS</b>	<b>171,487</b>	<b>193,900</b>	<b>183,500</b>	<b>-5.36%</b>
DUES AND MEMBERSHIPS	437,438	471,900	480,500	1.82%
SUBSCRIPTIONS/PRINTED MATERIAL	12,934	23,500	23,000	-2.13%
MEETING EXPENSE	8,441	22,800	20,600	-9.65%
CONFERENCE/TRAINING EXP	117,939	211,800	197,200	-6.89%
LOCAL MILEAGE	8,901	20,300	16,900	-16.75%
TRAVEL EXPENSE (NON LOCAL)	3,606	24,700	23,200	-6.07%
CAR ALLOWANCE	11,700	11,700	11,700	0.00%
<b>TOTAL DUES/SUBSCRIP/TRAINING/TRAVEL</b>	<b>600,959</b>	<b>786,700</b>	<b>773,100</b>	<b>-1.73%</b>
CAPITAL OUTLAY	107,358	203,000	140,600	-30.74%
NON-CAPITAL ITEMS (<\$5,000)	143,153	166,600	170,200	2.16%
EQUIPMENT TRANSFER	1,704,995	1,706,600	1,710,400	0.22%
DATA PROCESSING REPLACEMENT	169,200	169,200	169,200	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,124,706</b>	<b>2,245,400</b>	<b>2,190,400</b>	<b>-2.45%</b>
MAYORS CONTINGENCY FUND	1,715	1,000	1,000	0.00%
CREDIT CARD EXPENSE	15,245	23,000	23,000	0.00%
GRANT EXPENDITURES	5,126	7,000	7,000	0.00%
<b>TOTAL OTHER</b>	<b>22,086</b>	<b>31,000</b>	<b>31,000</b>	<b>0.00%</b>
TRANSFER OUT:				
COMMUNITY CENTER OPERATIONS	598,000	609,000	621,000	1.97%
CIVIC/SENIOR/TEEN CENTER OPERATIONS	40,000	40,000	40,000	0.00%
CIP/COMMUNITY PARK	2,450,000			
CIP/FIBER OPTIC,CAMERAS,BOARDS	970,000			
<b>TOTAL TRANSFERS</b>	<b>4,058,000</b>	<b>649,000</b>	<b>661,000</b>	<b>1.85%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>35,262,869</b>	<b>35,270,300</b>	<b>36,150,200</b>	<b>2.49%</b>

Includes all General Fund supported operations including Park & Recreation

**City of Maple Grove  
2015 Budget**

**General Fund Expenditures by Category**



## City of Maple Grove 2015 Proposed Tax Levy

	Pay 2012 Levy	Pay 2013 Levy	Pay 2014 Levy	Proposed Pay 2015 Levy
<b>Tax Capacity Levy</b>				
Levy Limit (General Fund)	\$28,250,000	\$28,692,100	\$29,415,800	\$30,235,700
<b>Total General Fund Tax Capacity Levy</b>	<b>28,250,000</b>	<b>28,692,100</b>	<b>29,415,800</b>	<b>30,235,700</b>
<b>Road Reconstruction</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>
<b>Capital Project Levy:</b>				
Capital Improvement Project of 2013B	1,736,800	1,735,500	1,727,100	1,702,500
<b>Total Capital Project Levy</b>	<b>1,736,800</b>	<b>1,735,500</b>	<b>1,727,100</b>	<b>1,702,500</b>
<b>Total Tax Capacity Levy</b>	<b>31,186,800</b>	<b>31,627,600</b>	<b>32,342,900</b>	<b>33,138,200</b>
<b>Total City Levy</b>	<b>\$31,186,800</b>	<b>\$31,627,600</b>	<b>\$32,342,900</b>	<b>\$33,138,200</b>
<b>% Change in City Tax Levy</b>	<b>-0.04%</b>	<b>1.41%</b>	<b>2.26%</b>	<b>2.46%</b>

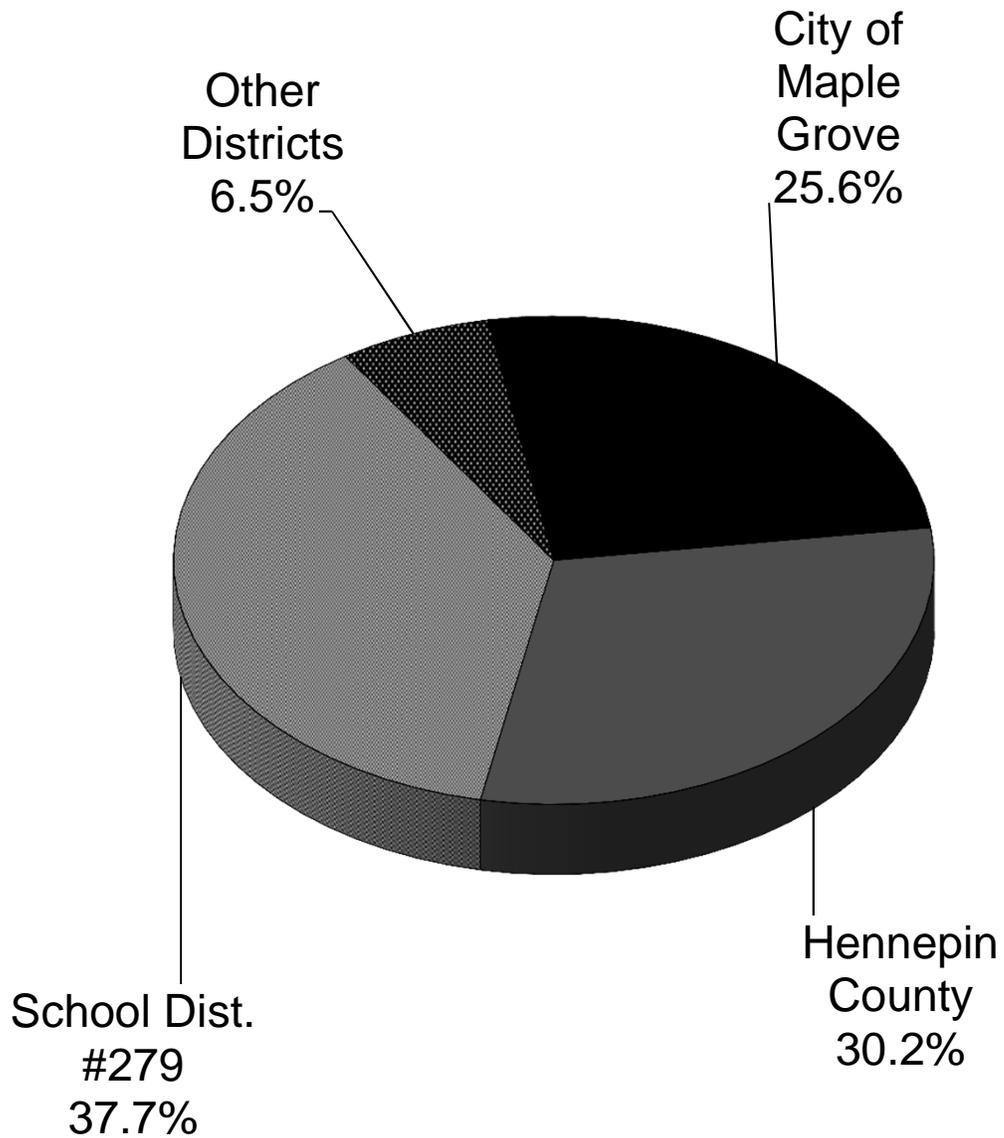
**City of Maple Grove  
2015 Budget  
Positions**

	Permanent Full Time Equivalents				Temporary Part Time Hours			
	2012 Budget	2013 Budget	2014 Budget	2015 Proposed	2012 Budget	2013 Budget	2014 Budget	2015 Proposed
Administration	8	8	8	8 1/2	500	900	900	600
Human Resources	3	3	3	3	150	150	50	50
Community Development	6	6	5 3/4	6 1/2	200	200	350	350
Finance	11 4/5	11 4/5	11 1/5	10 4/5	200	-	-	-
Information Services	6	6	6	6	-	-	-	-
Assessing	10	10	9 3/4	10	550	550	1,150	-
Building Inspections	16	16 1/3	16 1/3	16 1/3	1,500	1,500	2,000	2,100
Police	80	81	81	82	23,300	23,700	23,700	23,700
Fire & Fire Inspections	11	10 3/4	10 3/4	11 3/4	3,700	1,900	1,900	2,000
Engineering	15	14	14	14	2,100	2,200	2,400	2,400
Street	20	20	20	20	14,500	17,500	18,900	18,900
Government Buildings	2	3	3	3	1,600	1,600	1,600	2,100
Water/Sewer	12	12	13	13	4,900	4,900	4,900	4,900
Garage	6	6	6	6	800	800	800	800
Park	42 2/3	42 2/3	42 2/3	42 2/3	89,300	88,500	89,200	89,500
Full Time Equivalents	249 1/2	250 5/9	250 4/9	253 5/9	143,300	144,400	147,850	147,400
					68 8/9	69 3/7	71	70 6/7

	2012	2013	2014	2015
Funding:				
General Fund	214 1/2	215 3/5	215 1/2	218 3/5
Utility Fund	14 2/5	14 2/5	14 2/5	14 2/5
Equipment Fund	6	6	6	6
Transit Fund	1	1	1	1
Recycling Fund	1/4	1/4	1/4	1/4
Pups Fund	1	1	1	1
Training Facility Fund	1	1	1	1
HRA Fund	1/5	1/5	1/5	1/5
Dome Fund	3/5	3/5	3/5	3/5
Community Center Fund	10 1/2	10 1/2	10 1/2	10 1/2
	249 1/2	250 5/9	250 4/9	253 5/9

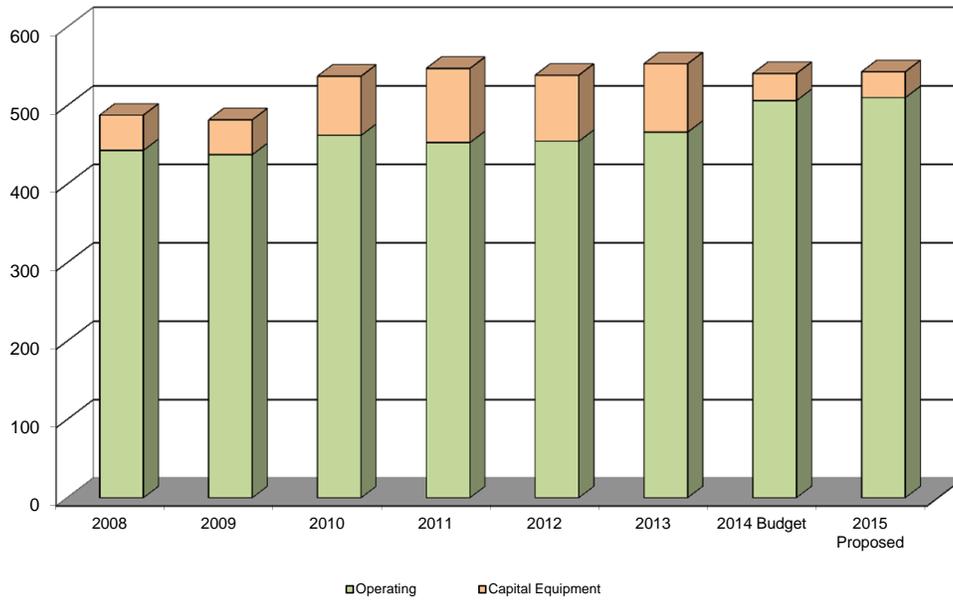
# City of Maple Grove 2015 Budget

## Where Your Property Taxes Go



**City of Maple Grove  
2015 Budget**

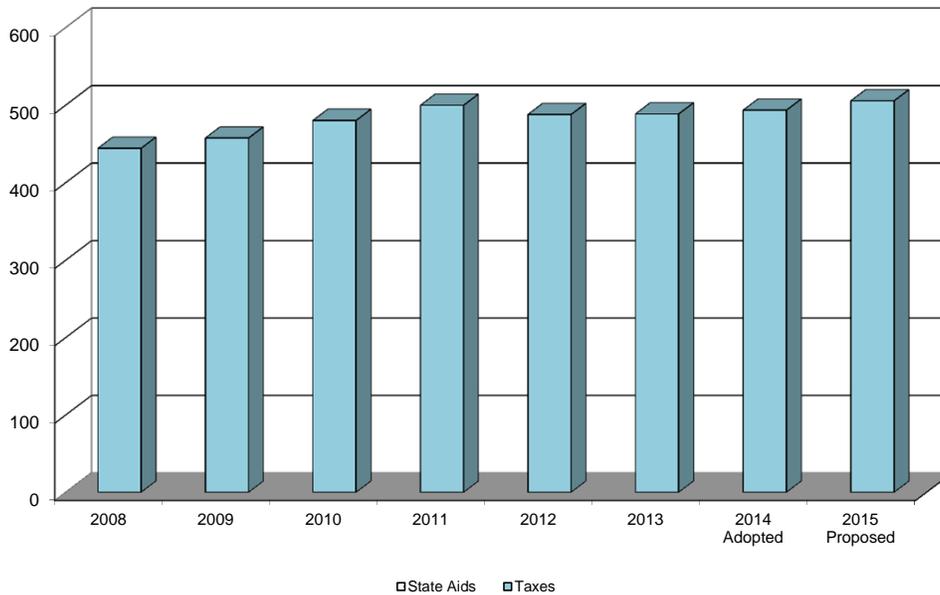
**Per Capita  
General Fund  
Operating and Capital Expenditures (Actual Dollars)**



Sources:

- \* Population estimates provided by Met.Council except 2010 which was from the Federal Census
- \* Consumer Price Index for Mpls-St. Paul - All Urban Consumers
- \* Based on \$36,150,200 in expenditures

**Per Capita  
General Fund  
Property Taxes and State Aids (Actual Dollars)**

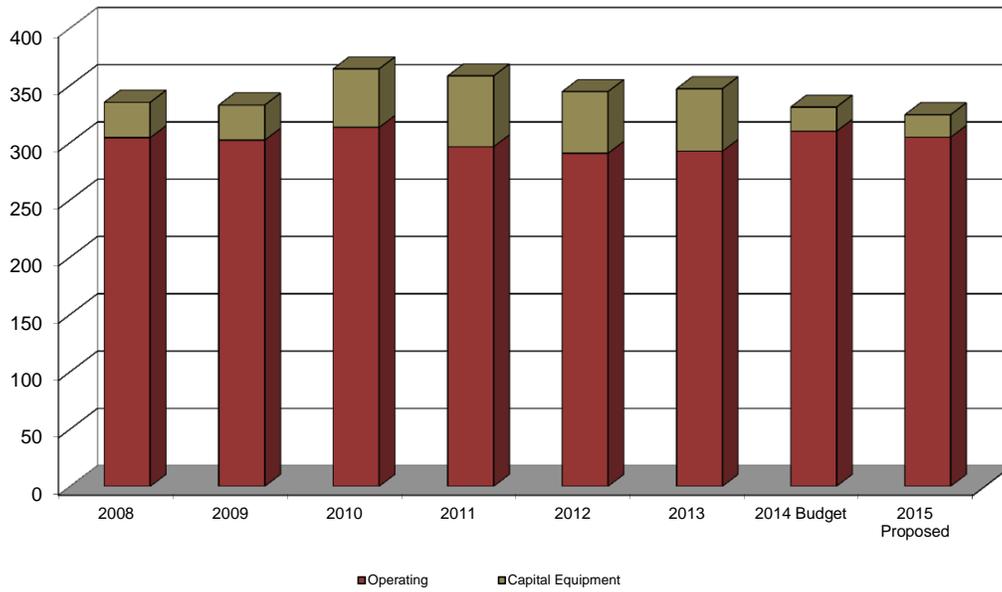


Sources:

- \* Population estimates provided by Met.Council except 2010 which was from the Federal Census
- \* Consumer Price Index for Mpls-St. Paul - All Urban Consumers
- \* Based on a \$33,138,200 tax levy

	Population	CPI
2004	56,754	2.85%
2005	58,420	2.77%
2006	58,491	1.61%
2007	59,458	2.57%
2008	59,932	3.83%
2009	62,660	-0.51%
2010	61,567	1.85%
2011	62,436	3.60%
2012	63,928	2.33%
2013	63,746	1.94%
2014 est.	65,218	2.50%
2015 est.	66,568	2.50%

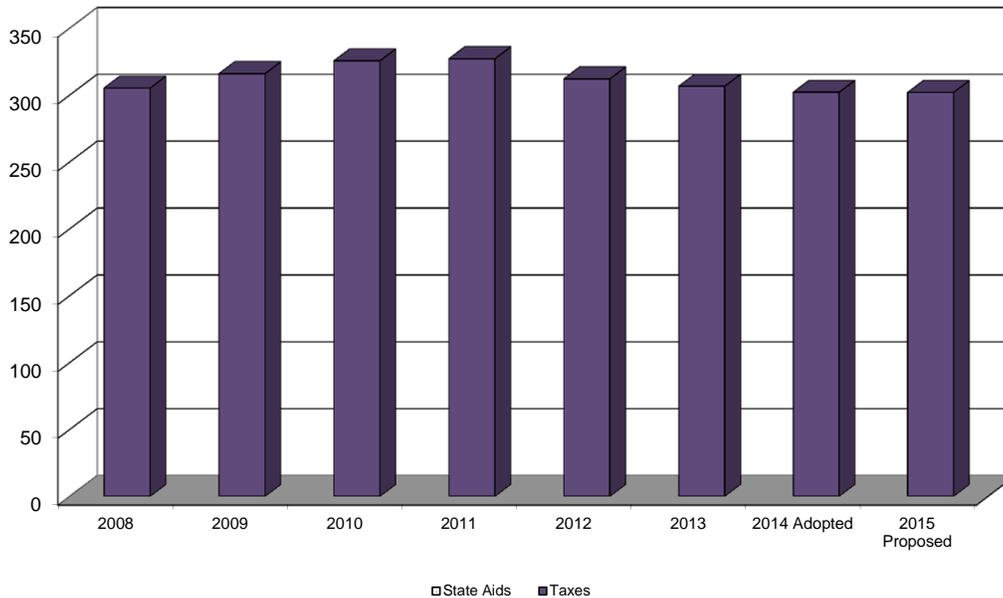
**City of Maple Grove  
2015 Budget  
Per Capita  
General Fund  
Operating and Capital Expenditures (1994 Dollars)**



Sources:

- \* Population estimates provided by Met.Council except 2010 which was from the Federal Census
- \* Consumer Price Index for Mpls-St. Paul - All Urban Consumers
- \* Based on \$36,150,200 in expenditures

**Per Capita  
General Fund  
Property Taxes and State Aids (1994 Dollars)**



Sources:

- \* Population estimates provided by Met.Council except 2010 which was from the Federal Census
- \* Consumer Price Index for Mpls-St. Paul - All Urban Consumers
- \* Based on a \$33,138,200 tax levy

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## City of Maple Grove 2015 Budget

### Estimated Impact of 2015 Tax Levy on Residential Property

Market Value Range	# of Homes	% of Total Homes	Average Market Value on 1/02/14	% Change in Market Value	City			
					Pay 2014 Actual Levy	Pay 2015 Estimated Levy	Dollar Change	% Change
Under \$149,999	3,764	17%	\$127,286	11.96%	\$387.71	\$424.73	\$37.02	9.55%
\$150,000 - \$199,999	4,971	22%	\$176,100	9.37%	\$597.21	\$625.50	\$28.29	4.74%
\$200,000 - \$299,999	6,740	30%	\$238,596	7.99%	\$864.32	\$885.53	\$21.21	2.45%
\$300,000 - \$399,999	3,627	16%	\$344,042	8.09%	\$1,309.50	\$1,337.02	\$27.52	2.10%
\$400,000 and Over	3,081	14%	\$500,167	7.77%	\$1,983.17	\$2,013.46	\$30.30	1.53%
Average for City	22,183		\$258,200	8.49%	\$939.17	\$966.18	\$27.01	2.88%

Tax Rates      42.267%      39.565%

Based on a total City levy of \$33,138,200  
Market value ranges based on 1/02/14 values

### Estimated Impact of 2015 Homestead Market Value Exclusion for Average Home

	Pay 2014	Proposed Pay 2015	% Change	\$ Change
Average Market Value	\$238,000	\$258,200	8.49%	
Homestead Market Value Exclusion	(\$15,800)	(\$14,000)	-11.39%	
Taxable Market Value	\$222,200	\$244,200	9.90%	
Tax Capacity (Taxable Market Value)	\$2,222	\$2,442	9.90%	
City Tax Rate	42.267%	39.565%	-6.39%	
Market Value Tax Rate	0.00000%	0.00000%	0.00%	
<b>City Tax</b>	<b>\$939.17</b>	<b>\$966.18</b>	<b>2.88%</b>	<b>\$27.01</b>

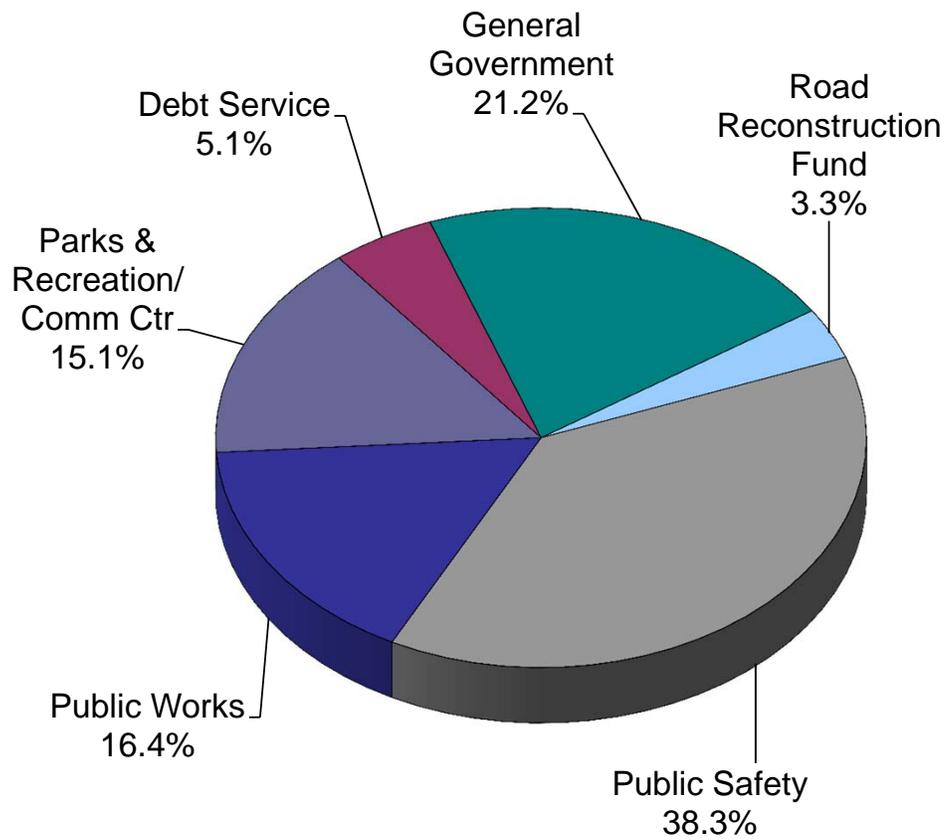
Estimated Cost of City Services  
Pay 2015 Property Tax Supported

City Service Category	Percent of Levy		Amount of Levy	
	Adopted 2014	Proposed 2015	Adopted 2014	Proposed 2015
Mayor & Council	0.63%	0.62%	\$5.93	\$5.97
General Government	3.61%	3.24%	\$33.88	\$31.32
Human Resources	1.18%	1.18%	\$11.11	\$11.36
Information Systems	4.53%	4.59%	\$42.55	\$44.31
Community Development	1.30%	1.31%	\$12.17	\$12.62
Finance	2.61%	2.61%	\$24.51	\$25.22
Assessing	3.32%	3.30%	\$31.21	\$31.90
Government Buildings	4.05%	4.03%	\$37.99	\$38.90
Community Action	0.37%	0.35%	\$3.47	\$3.42
Total General Government	21.60%	21.23%	\$202.82	\$205.02
Street Reconstruction	3.71%	3.62%	\$34.83	\$34.97
Police	29.10%	29.26%	\$273.28	\$282.69
Fire	7.42%	7.56%	\$69.70	\$73.04
Fire Inspection	0.00%	0.00%	\$0.00	\$0.00
Building Inspection	1.37%	1.46%	\$12.83	\$14.14
Total Public Safety	37.89%	38.28%	\$355.81	\$369.87
Public Works	13.64%	13.54%	\$128.12	\$130.81
Engineering	2.81%	2.86%	\$26.37	\$27.60
Total Public Works	16.45%	16.40%	\$154.49	\$158.41
Park & Recreation	13.14%	13.47%	\$123.42	\$130.19
Community Center	1.88%	1.87%	\$17.67	\$18.10
Debt Service	5.34%	5.13%	\$50.13	\$49.62
Totals	100%	100%	\$939.17	\$966.18
State Aid			\$0.00	\$0.00
Net City Tax			\$939.17	\$966.18

2014 Levy based on a house with a 1/2/13 Market Value of \$238,000  
2015 Levy based on a house with a 1/2/14 Market Value of \$258,200

## City of Maple Grove 2015 Budget

### City Portion of Property Taxes By City Service



## City of Maple Grove 2015 Budget

### Tax Rates - All Jurisdictions

	Payable 2007	Payable 2008	Payable 2009	Payable 2010	Payable 2011	Payable 2012	Payable 2013	Payable 2014	Payable 2015
City of Maple Grove	30.169	29.318	31.259	33.845	36.714	39.450	42.142	42.267	39.565
Hennepin County	39.110	38.571	40.413	42.640	45.840	48.231	49.461	49.959	46.648
I.S.D. # 279	23.758	19.710	21.033	22.381	24.217	24.930	27.973	29.819	27.107
Vocational School	-	-	-	-	-	-	-	-	-
Other Districts (see #1)	7.493	7.562	7.317	8.310	9.348	9.713	10.289	10.757	9.962
<b>TOTAL</b>	<b>100.530</b>	<b>95.161</b>	<b>100.022</b>	<b>107.176</b>	<b>116.119</b>	<b>122.324</b>	<b>129.865</b>	<b>132.802</b>	<b>123.282</b>
Maple Grove Market Value Referendum	0.00763	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Independent School District #279	0.17045	0.17155	0.20475	0.20487	0.21123	0.22993	0.26813	0.30947	0.29359
Hennepin County Solid Waste	0.01585	0.01571	0.01584	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<b>TOTAL MARKET VALUE RATE</b>	<b>0.19393</b>	<b>0.18726</b>	<b>0.22059</b>	<b>0.20487</b>	<b>0.21123</b>	<b>0.22993</b>	<b>0.26813</b>	<b>0.30947</b>	<b>0.29359</b>
(#1) Other Districts									
<b>MCTO</b>			<u>1.689</u>			<u>1.703</u>			<u>1.521</u>
<b>Metro Special</b>									
Mosquito Control		0.556			0.563			0.506	
Met Council		0.997			1.069			0.976	
<b>Metro Special Total</b>			1.553			1.632			1.482
<b>Miscellaneous</b>									
Park Museum		0.754			0.766			0.701	
Hennepin County Regional Railroad		1.561			1.777			1.815	
Hennepin County HRA		0.478			0.514			0.470	
Hennepin Parks		4.054			4.169			3.794	
<b>Miscellaneous Total</b>			6.847			7.226			6.780
<b>Maple Grove HRA</b>			0.200			0.196			0.179
<b>Other Districts Total</b>			<b>10.289</b>			<b>10.757</b>			<b>9.962</b>

### City of Maple Grove % Change in General Fund Budget

