

REAL. CLASSIC. TM

City of Anoka 2019 Adopted Budget



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**CITY OF ANOKA, MINNESOTA
2019 ADOPTED BUDGET
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INTRODUCTION

It is my pleasure to present the 2019 Municipal Budget. The Municipal Budget is one of five financial documents prepared annually by the City of Anoka. The other documents include the Comprehensive Annual Financial Report, the Popular Annual Financial Report, the Five Year Capital Improvement Plan and the Equipment Replacement Plan. The city also has a Financial Management Plan and Practice which is updated every five years.

Anoka was first settled in 1850 and was incorporated as the City of Anoka in 1878. The city is the county seat of Anoka County. The territory of incorporation has doubled since 1950, with successive annexations. It has grown from 3.5 square miles to 7.13 square miles in size. In 1913, the residents of the area adopted a City Charter with a Council/Manager form of government. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the City's manager and attorney.

The Municipal Budget is intended to reflect the goals, objectives and priorities established by the City Council with input from the residents and taxpayers of Anoka. It fairly represents the revenues and expenditures necessary to provide the services and programs desired by the community. The budget adoption is a significant way in which the City Council expresses their leadership. The established budget goals are accurately reflected in this budget.

ANOKA IN 2018

In the year 2018 the nations' economy has rebounded from the Great Recession. The City of Anoka had an employed labor force of approximately 15,592 which compares favorably to the 7,525 households. The median household income is \$53,387. All of these numbers have continued to rise over the past few years, which could be a reflection of the improved economy. Anoka has a healthy downtown district that is 98% occupied. Higher density housing is being proposed for the downtown area in 2019.

The City of Anoka's primary funding sources are property taxes and utility fees. In 2018, the City of Anoka delinquency rate for utility payments increased by approximately 10% when compared to 2017, but less than the 10 year average. The current year collection rate for taxes continues to be about 98.9%. Anoka held the tax levy flat, or decreased the levy through cost savings and restructuring, during the economic downturn before increases in 2016 and 2017. The City will increase the levy less than 3% in 2018. The levy is spread against net tax capacity values for collections. The net tax capacity for the City will increase in 2019 as a result of increased property values along with some new construction.

CITY OF ANOKA
2018 BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

| | ADOPTED REVENUES | ADOPTED APPROPRIATIONS |
|-------------------------------|-----------------------------|-----------------------------------|
| GENERAL FUND | \$ 12,549,988 | \$ 12,549,988 |
| SPECIAL REVENUES | | |
| Urban Redevelopment | 103,469 | 925 |
| Round Up | 36,100 | 36,100 |
| Cemetery | 74,280 | 74,280 |
| Walker Leased Parking | 141,470 | 139,750 |
| City Parking | 7,200 | 400 |
| Lodging | 17,800 | 17,800 |
| DEBT SERVICE FUNDS | 1,783,470 | 940,310 |
| CAPITAL FUNDS | | |
| Building Capital Projects | 108,600 | 18,660 |
| State Aid Construction | 2,000 | - |
| Street Renewal | 13,097,300 | 7,138,515 |
| Cemetery Construction | - | - |
| Park Capital Improvements | 460,900 | 325,465 |
| City Tax Increment Districts | 908,200 | 1,400,840 |
| ENTERPRISE FUNDS | | |
| Electric | 30,275,275 | 29,979,890 |
| Water | 2,038,500 | 1,894,200 |
| Sanitary Sewer | 2,498,800 | 2,631,825 |
| Storm Sewer | 691,171 | 683,870 |
| Liquor | 4,458,700 | 4,588,915 |
| Golf | 1,074,550 | 1,101,745 |
| Refuse Collection | - | - |
| Recycling | 357,670 | 354,485 |
| INTERNAL SERVICE FUNDS | | |
| Garage | 780,655 | 698,674 |
| Data Processing | 454,130 | 457,529 |
| Insurance | 424,485 | 447,965 |
| Benefit Liability | 42,000 | 31,055 |
| TOTAL | <u>\$ 72,386,713</u> | <u>\$ 65,513,186</u> |



PLANNING FOR 2019 BUDGET

For 2019, the council continues to focus on providing services at a reasonable cost to the taxpayers, while supporting funding for infrastructure projects. The focus in 2019 is to continue with the additional security added in 2017 for the downtown and parks areas. In 2019, the City will complete one street renewal project and one street surface improvement project. The electric fund will transfer \$500,000 to the general fund to pay for general fund operating costs, \$75,000 to the building improvement fund for building improvements and \$83,700 to the Street Renewal fund to pay for the street surface improvement project.

The 2019 budgets are adjusted accordingly, to meet the objectives identified by the City Council. State Aids assist the City in keeping overall property taxes steady. Some cities, including Anoka, saw slight increases in local government aid. In 2019, there will continue to be a significant amount of budget for capital improvements and projects. Specific projects are identified annually to achieve the overall long range objectives of the City Council.

BUDGET OBJECTIVES FOR 2019

- Forecast funding needs and tax implications to assure strong long-term financial stability.
- Market and sell City-owned property, moving tax-exempt properties to the tax rolls and increasing tax capacity.
- Plan for walkways and trail expansions.
- River recreational opportunities explored.
- South Ferry TIF district development.
- Historic Rum River TIF district development
- Greens of Anoka TIF district planning and development
- Commuter Rail Transit Village TIF district land acquisitions and development
- Successful implementation of code enforcement program.
- Coordinate with other government agencies for Highway 10 and Highway 47 overpass solutions.

BUDGET CONSIDERATIONS

There are areas to consider that may affect the budget during the next few years.

State Tax Reform:

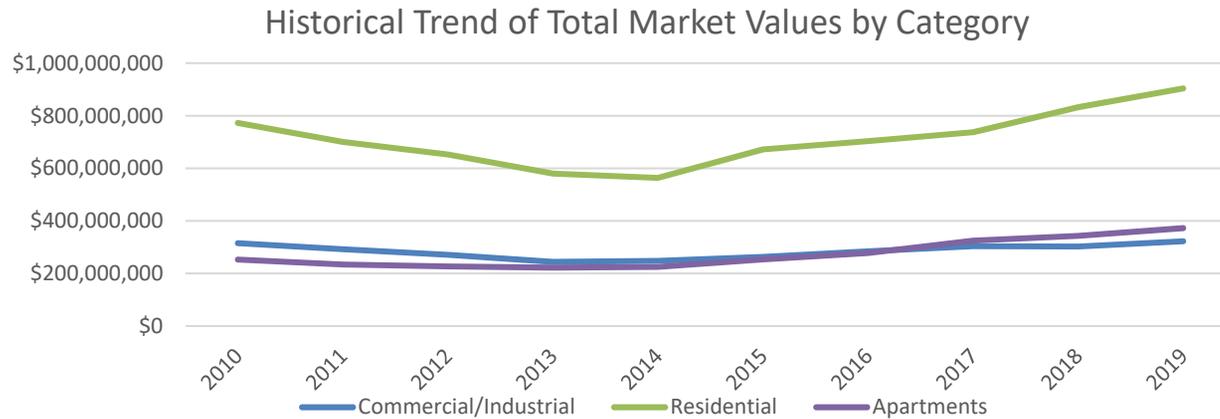
- Levy limits imposed – In 2019, levy limits are not imposed by the state. Future levy limits would impact the city's ability to increase the levy for increased operating and capital costs.
- Market Values – Continued increases in residential market values could further shift property taxes to residential properties from commercial/industrial.
- State Aids – The state is projecting a surplus in revenues and an increase in aid to local governments. Increases in aid help to reduce or hold property tax levy's steady.
- Property Classification Changes – Future changes in classification rates are unpredictable, but should not have the significant impact they had in the past.



Tax Increment Districts:

- Tax Increment Finance – Any changes in property classifications impact property tax generated by TIF districts. Currently the tax generated in the various districts is projected to be sufficient to cover any debt or liabilities created in the districts.
- TIF five year knock down rule – The city requested and received an extension of the five year knock down rule for the Greens of Anoka TIF district. Without the extension, future road improvements in this area will need a new funding source. In 2019 we will request from the legislature an extension for our Commuter Rail Transit Village district.

Real Estate Values –The housing market saw an increase in sales activity in 2017 and continued stronger sales in 2018. The increase in sales has contributed to an increase in property values which also increases the City’s tax capacity, which in turn, decreases the overall city tax rate. Most properties in Anoka have seen an increase in values in 2018. The graph below is an indicator of what changes have occurred in the tax distribution among various properties. This implies that residential properties had larger decreases in their share of property taxes during the recession, bottoming out in 2014 and are now seeing values increase faster than apartments and commercial/industrial properties.



Redevelopment – Significant redevelopment has occurred within the City of Anoka over the past several years. This redevelopment has contributed towards the property values, making Anoka a more attractive place to live and work. A few of the most recent developments are as follows: between 2014 and 2018, approximately 150 single family homes were constructed in the city. The value of the new homes ranged from \$350,000 to \$800,000. In 2016 Volunteers of America completed construction of the second phase of the Homestead of Anoka. This second phase, valued at approximately \$25 million dollars, includes 65 congregate/independent living and 24 memory care housing units. In 2017, Walker Methodist Plaza Gardens completed construction of a multifamily rental apartment development, valued at approximately \$15 million dollars, comprised of 26 memory care, 41 assisted living and 5 care suite housing units. All the new developments exceed \$60 million dollars.



The redevelopment and development of Anoka continues into the future to ensure that Anoka is considered a desirable community to live and work in.

City general fund operating and capital expenditures are budgeted to increase by .52% in 2019. General fund operating and capital expenditures are projected to fluctuate in the future as a result of changes in staff and various capital needs. Increases in operations include maintenance costs for vehicles and equipment, professional services for the comp plan and investments, and an increase in the Joint Fire contract. Capital expenditures are increasing 68.5%, with more planned projects in 2019. Transfers to other funds increase by .35%, the \$567,000 transfer budgeted is for debt service. Future programs and services provided by the City of Anoka may change in relation to available revenue sources. Increases in the tax levy are anticipated in the near future as other sources of revenues remain flat. The City Council adopted a Financial Management Plan and Practice that should assist in guiding Anoka in the future.

GAUGING THE CITY

The City uses the following performance measures:

- Tax levy history in relation to consumer price index.
- Sample properties – cost per month
- Comparisons of comparable communities

IMPACT ON “AVERAGE” HOME

The 2019 monthly tax cost for the average home is just over \$62. The average home value has increased from \$206,200 in 2017 to \$223,500 in 2018, an 8.4% increase. The Housing and Redevelopment Authority tax levy for 2019 is \$273,380, 8.5% higher than the 2018 HRA levy. The City Council adopted a final levy of \$7,028,564 which is an increase of 2.78% compared to 2018. The total 2019 tax levy will result in about a .8% increase in city taxes for the average home. For a home valued at \$223,500, property taxes will be approximately \$745 which is \$38 higher than 2018. Of this, 80% is used for public safety, public works and parks.

LONG TERM OBJECTIVES

The City Council and staff have established long term objectives for the community and the working environment

- Maintain the high quality of services.
- Increase tax base to spread share of tax burden.
- Ensure appropriate green space for city.
- Improve infrastructure.
- Maintain financial stability.

The long term objectives are consistently achieved through the annual budget process.



LONG TERM FINANCIAL PLANNING

The plan should provide a clear and concise Financial Management Plan, identifying the City's current and projected financial condition, and proposing specific alternatives to address identified problems. The plan will outline the financial path for achieving the goals and objectives set forth by the City, matching potential revenues against competing demands for service, including personnel, reconstruction of streets, parks and other city functions. During the process of completing the plan, several trends and opportunities emerged. Some strategic goals and strategies for reaching long term objectives include:

- The City receives local government aid (LGA) from the state which supports operating costs in the general fund. LGA has become unpredictable and unreliable. The city would like to limit its reliance on LGA by eventually designating some LGA specifically for capital improvements throughout the city.
- The City will continue to support general fund operations with transfers from the Electric fund. Also, the Liquor stores will continue to support park capital improvements.
- The City will continue to rely primarily on property taxes for general operations including police, fire, public services and administration.
- In 2017, the HRA's largest tax increment district was decertified adding back an approximately 2% value to the City's net tax capacity base.

The City is actively seeking new developers to continue its redevelopment plans for the downtown Historic Rum River District (HRRD). The Commuter Rail Transit Village is just north of downtown and is another area the city is concentrating efforts to develop and redevelop. This is where the North Star Commuter Rail station is located. The City owns several parcels around the train station enabling easier future development of this area. The Greens of Anoka is a newer district where a new road is being developed which will assist with future redevelopment of this area.

The City is working closely with state, federal and neighboring communities to improve the area's state and county transportation network, which includes commuter rail, upgraded highways and well-placed pathways. Funding for most of the transportation improvements will need to come from state, county and federal sources, with some portion supported by the local taxpayers. The City continues to work on local street improvement projects by reconstructing about seven-tenths of a mile of city streets every year. The annual cost of reconstruction is built into the City's capital improvement planning.

The City owns approximately 265 acres in its northern region. A conservation easement designed to protect and preserve 200 wooded acres along the Rum River was approved by council in 2007. The City rezoned 25 acres for single family residential which is now completed. The remaining 20 acres is now zoned commercial to allow for new retail, office, and restaurant uses. A large parcel of land on the east side of the city near 11th Avenue is being built and will have approximately 35-42 townhome units. The City will continue to evaluate when to purchase and sell land to ensure property is tax generating at the highest and best use. The City will also work with the Anoka Housing and Redevelopment Authority to analyze areas where redevelopment could occur.



2019 BUDGET ADOPTION

Overall the budget objective is to provide quality services at a reasonable cost, keeping city taxes fairly constant. This has been accomplished through cutting costs, reorganizations, transfers from enterprise funds and redeveloping properties throughout the city which have a positive impact on net tax capacity levels. The City continues to provide sufficient funding for quality services.

The adopted General Fund expenditure budget of \$12,549,988 results in an increase of 2.78% to the levy from 2018 to 2019. The levy of \$7,028,564 includes funds designated for general fund operations and debt service payments.

Respectfully submitted,

Greg Lee
City Manager

CITY OF ANOKA BUDGET
FISCAL YEAR BEGINNING JANUARY 1, 2019

CITY COUNCIL

Mayor Phil Rice

Councilmember Elizabeth Barnett

Councilmember Mark Freeburg

Councilmember Erik Skoquist

Councilmember Brian Wesp

Greg Lee..... City Manager

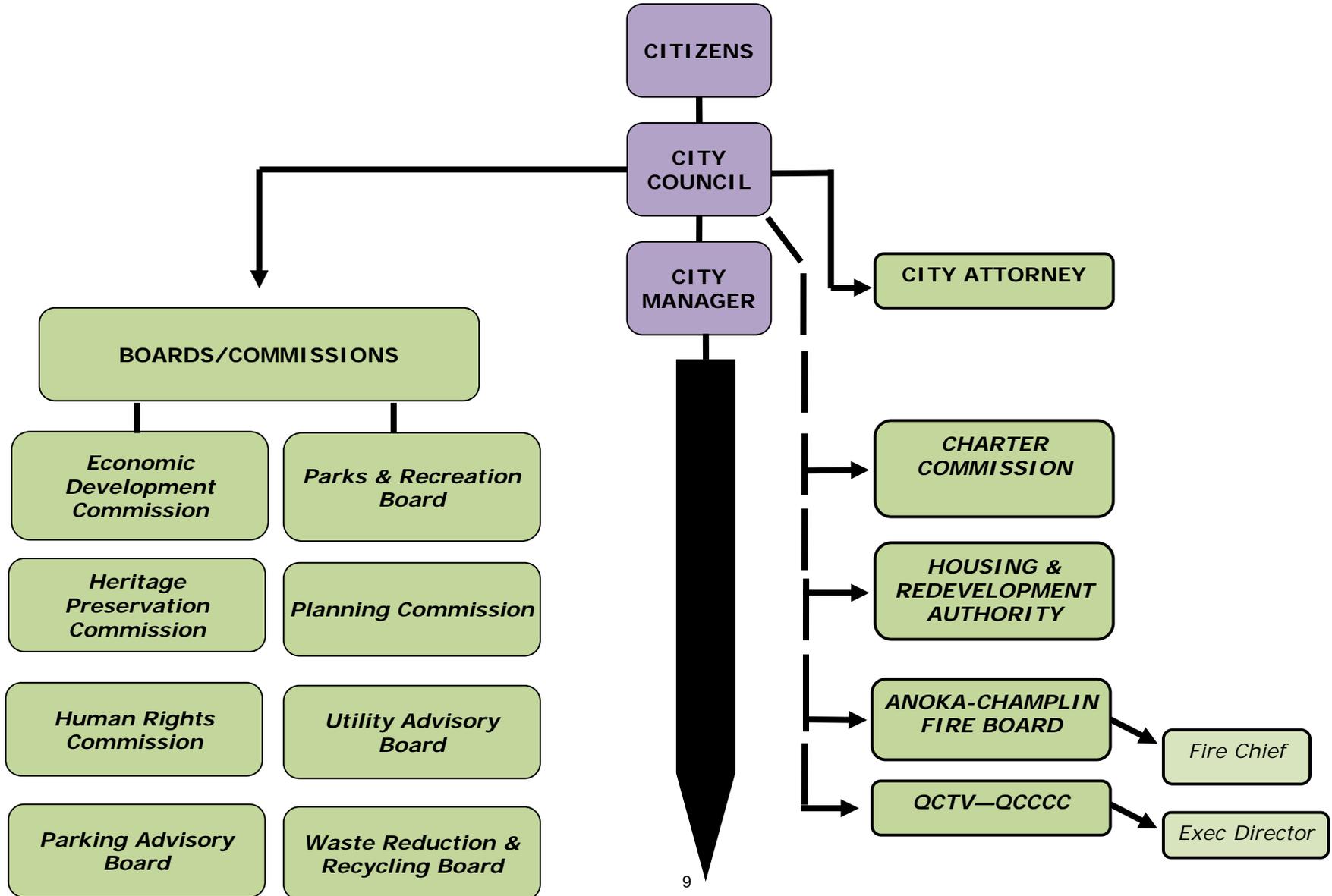
Department Directors

| | | | |
|-------------------|------------------------|------------------|------------------|
| Doug Borglund | Community Dev/Planning | Eric Peterson | Police |
| Brenda Smith | Finance | Charlie Thompson | Fire |
| Larry Norland | Golf | Greg Geiger | Electric Utility |
| Dave Duwenhoegger | Liquor Stores | Mark Anderson | Public Services |

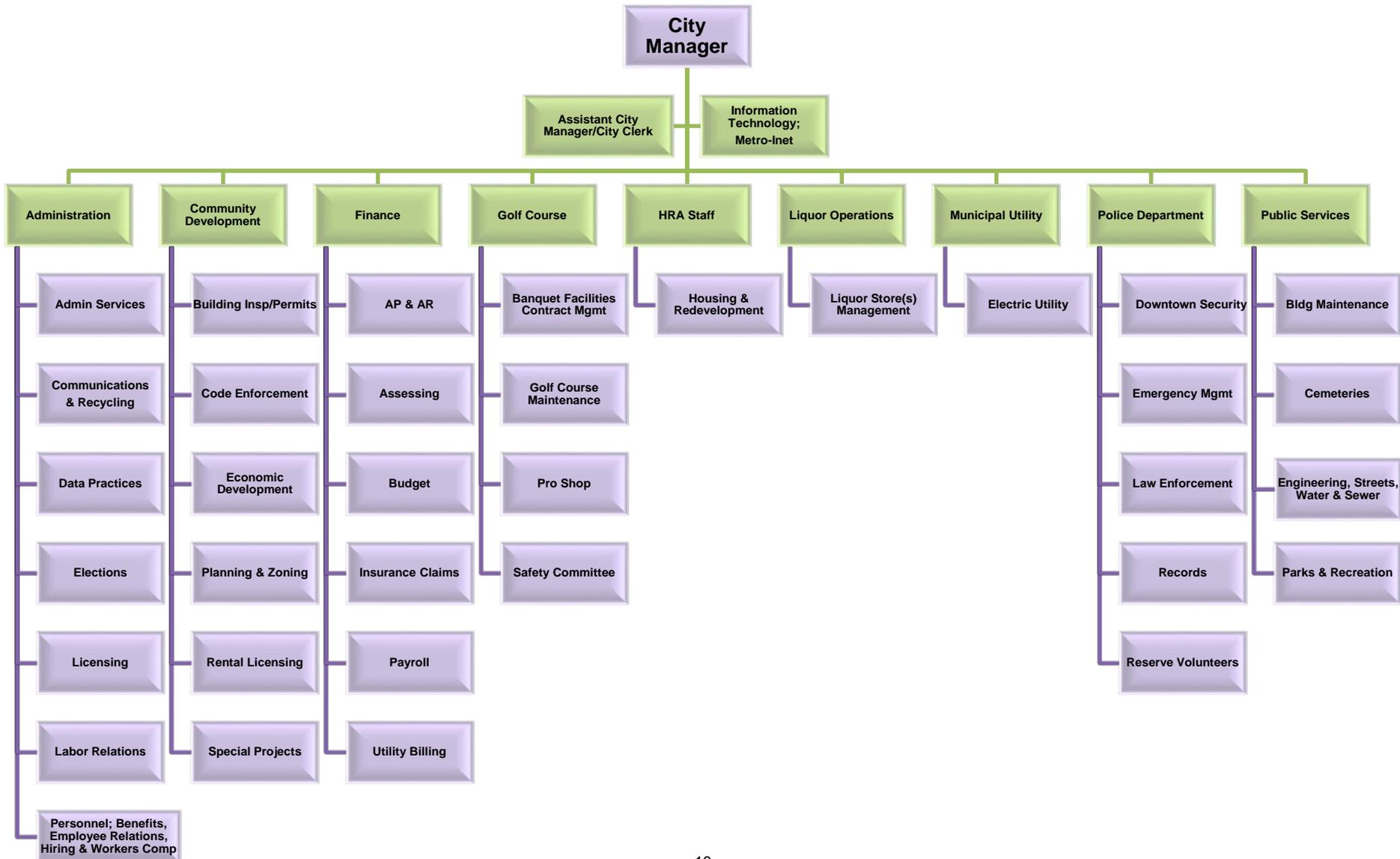
This document was developed and compiled by the Finance Department, City of Anoka, with significant contributions from:

Liz Douglas, Assistant Finance Director

City of Anoka Organizational Chart



City of Anoka Organizational Chart



ANOKA

REAL. CLASSIC.

Dear Reader:

This document presents the City's 2019 Budget with operating program detail.

This information has been compiled and presented in accordance with generally accepted budgeting practices as pronounced by the Government Finance Officers Association of the U.S. and Canada, and with generally accepted accounting principles for governmental accounting.



Brenda Smith
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Anoka

Minnesota

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Anoka, Minnesota, for its Annual Budget for the fiscal year beginning January 1, 2018. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



2015 First Avenue, Anoka, MN 55303
Phone: (763) 576-2700 Website: www.ci.anoka.mn.us

**CITY OF ANOKA, MINNESOTA
RESOLUTION**

RES-2018-116

A RESOLUTION ADOPTING A LEVY FOR THE YEAR 2018, COLLECTIBLE IN 2019

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ANOKA, MINNESOTA, that the following sums of money be levied for the current year collectible in 2019 upon the taxable property in said City of Anoka, for the following purposes.

| <u>PURPOSE</u> | <u>AMOUNT</u> |
|--------------------|--------------------|
| General Fund | \$7,028,564 |
| Debt Service | <u>0</u> |
| TOTAL | <u>\$7,028,564</u> |

This levy is made based on current law and the 2019 General Fund Budget of \$12,549,988.

Provision has been made for the payment of the City's contributory share to the Public Employees Retirement Association.

Provision has also been made for the payment of principal and interest on the following bond issues:

G.O. Public Facility Refunding Bonds 12-27-2010, G.O. Public Facility Refunding Bonds 4-27-2016, G.O. Tax Increment bonds 8-14-2014, Utility Storm Water Revenue Bonds 8-1-2016

1. A certified copy of this resolution shall be transmitted to the Anoka County Auditor.

Adopted by the City Council of the City of Anoka this 17th day of December 2018.

ATTEST:



Greg Lee, City Manager



Phil Rice, Mayor



2015 First Avenue, Anoka, MN 55303
Phone: (763) 576-2700 Website: www.ci.anoka.mn.us

**CITY OF ANOKA, MINNESOTA
RESOLUTION**

RES-2018-117

A RESOLUTION ADOPTING THE BUDGET FOR THE YEAR 2019

BE IT RESOLVED by the City Council of the City of Anoka, Minnesota as follows:

- 1. The budget for the City of Anoka for the year 2019 is hereby approved and adopted with appropriations for each of the various activities (which are more fully detailed in the City Manager’s official copy of the 2019 budget) as follows:

GOVERNMENTAL FUNDS

| | |
|-----------------------------------|---------------------|
| General | \$12,549,988 |
| Urban Redevelopment | \$ 925 |
| Round Up..... | \$ 36,100 |
| Police Forfeiture..... | \$ 400 |
| Perpetual Care/Cemeteries..... | \$ 74,280 |
| Parking Facilities | \$ 139,750 |
| Lodging | \$ 17,800 |
| Debt Service | \$ 940,310 |
| Building Capital Projects..... | \$ 18,660 |
| Street Capital Projects..... | \$ 7,138,515 |
| Parks Capital Projects | \$ 325,465 |
| City Tax Increment Districts..... | <u>\$ 1,400,840</u> |
| SUBTOTAL..... | \$22,643,033 |

PROPRIETARY FUNDS

| | |
|------------------------|------------------|
| Electric | \$29,979,890 |
| Water | \$ 1,894,200 |
| Sewer | \$ 2,631,825 |
| Storm Sewer | \$ 683,870 |
| Liquor | \$ 4,588,915 |
| Golf | \$ 1,101,745 |
| Recycling | \$ 354,485 |
| Garage | \$ 698,674 |
| Data Processing | \$ 457,529 |
| Insurance | \$ 447,965 |
| Benefit Liability..... | <u>\$ 31,055</u> |
| SUBTOTAL..... | \$42,870,153 |

COMPONENT UNIT

| | |
|-----------------------------------|-------------------|
| HRA | \$ 504,810 |
| HRA Tax Increment Districts | \$ 153,565 |
| SUBTOTAL..... | <u>\$ 658,375</u> |

TOTAL \$66,171,561

2. Estimated 2019 gross revenues, as more fully detailed in the City Manager’s official copy of the 2019 budget, are hereby found to be equal to or in excess of appropriations as required by the Anoka City Charter.
3. A certified copy of this resolution shall be transmitted to the Anoka County Auditor.

Adopted by the City Council of the City of Anoka this 17th day of December 2018.

ATTEST:



Greg Lee, City Manager



Phil Rice, Mayor



2015 First Avenue, Anoka, MN 55303
Phone: (763) 576-2700 Website: www.ci.anoka.mn.us

**CITY OF ANOKA, MINNESOTA
RESOLUTION**

RES-2018-079

**A RESOLUTION CONSENTING TO THE
HOUSING & REDEVELOPMENT AUTHORITY
IN AND FOR THE CITY OF ANOKA
ADOPTING A 2018 TAX LEVY COLLECTIBLE IN 2019**

BE IT RESOLVED by the City Council of the City of Anoka, Minnesota:

Section 1. Recitals.

- 1.01 The Housing & Redevelopment Authority in and for the City of Anoka (the "Authority") at its regular meeting on September 10, 2018, adopted the attached HRA Resolution No. 2018-02: "*A Resolution Adopting a Tax Levy Collectible in 2019*", hereto attached as Exhibit A.
- 1.02 The Council must consent to any Authority levy prior to its becoming effective, as required by Minnesota Statutes Section 469.033.

Section 2. Consent.

- 2.01 The Council hereby consents to the HRA Resolution and to the levy described therein.

Adopted by the Anoka City Council this the 17th day of September 2018.

ATTEST:

Handwritten signature of Amy T. Oehlers in cursive.

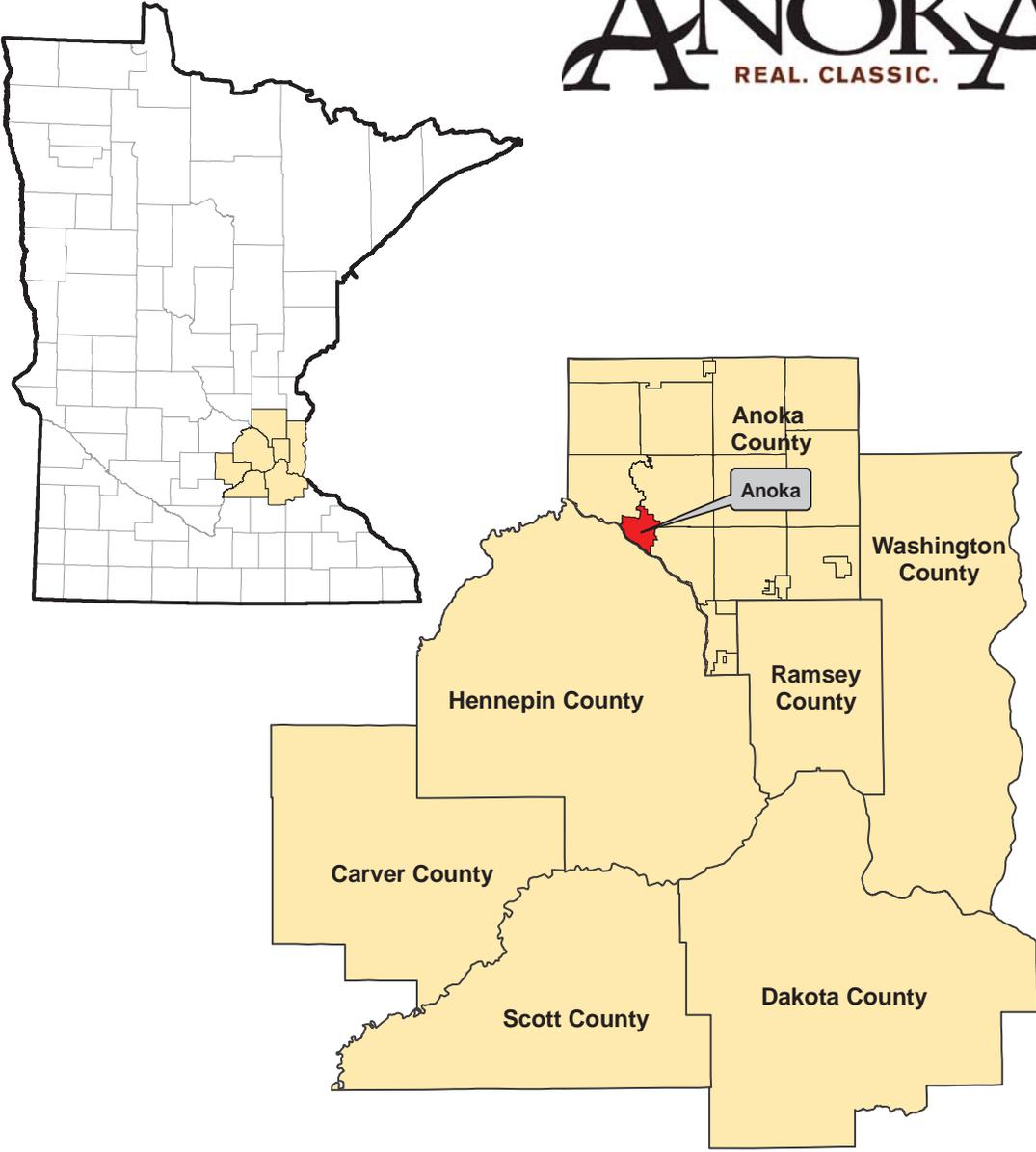
Amy T. Oehlers, City Clerk

Handwritten signature of Phil Rice in cursive.

Phil Rice, Mayor

City of Anoka

Geographical Location



COMMUNITY PROFILE

The City of Anoka, incorporated on March 2, 1878, is the county seat of Anoka County, Minnesota, and approximately 20 miles northwest of Minneapolis-St. Paul. The City is comprised of an area of 7.13 square miles and serves a population of 18,205. Anoka is over 95% developed and close to 18% is designated park, open space areas. The City is a unique blend of history and economic vitality. The City of Anoka is empowered to levy a property tax on both real and personal properties located within its boundaries. While it also is empowered by state statute to extend its corporate limits by annexation. The City of Anoka is bordered by other incorporated communities on all sides.

The City of Anoka has operated under the council-manager form of government since April 1, 1914. Policy-making and legislative authority are vested in a City council consisting of the mayor and four other members. The City council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the City manager and City attorney. The City manager is responsible for carrying out the policies and ordinances of the council, for overseeing the day-to-day operations of the city government, and for appointing the heads of the various departments. The council is elected on a non-partisan basis. The Mayor is elected every two years and council members serve four-year staggered terms and are elected at large.

The City of Anoka is the county seat for Anoka County. The City benefits from its location near major highways and employment areas. The City currently enjoys a stable economic environment. The region has a varied tax base that adds to the relative stability of the unemployment rate. Major industries with headquarters or divisions located within the government's boundaries or in close proximity include computer hardware and software manufacturers, electrical components and medical devices. Tax capacity values continue to increase as the economy improves and property values increase. Also new developments continue to add to tax capacity values in the city. For the 2019 budget, net tax capacity values increased more than 9.7%. Increased net tax capacity value plays an important role in controlling tax rates. The City of Anoka provides a full range of services, including police and fire protection; construction and maintenance of highways, streets, and other infrastructure; electric, water and sewer services and recreational activities and cultural events.

The City of Anoka area has an employed labor force of approximately 15,592, this compares favorably to the 7,525 housing units located within the corporate boundaries.

Because of the mostly developed nature of the community, the emphasis continues to be on redevelopment of current properties and development of any vacant property. There has been an uptick in the new housing market in Anoka as a result of available property for development and the current housing market state wide. The Housing and Redevelopment Authority worked with Lennar homebuilders to put in 16 owner occupied townhome units in the downtown area. The city also continues its' focus on assisting homeowners in redevelopment and remodeling the current housing so that as the change-over from older residents occurs, younger families will continue to be attracted to the City of Anoka.





COMMUNITY PROFILE

| | |
|---|-------------------|
| Dated of Incorporation | March 2, 1878 |
| Date of Adoption of City Charter | October 28, 1913 |
| Form of Government | Council – Manager |
| Fiscal Year Begins | January 1 |
| Area of City | 7.13 Square Miles |
| Local Streets maintained by City | 69.02 Miles |
| Storm Sewers | 36.97 Miles |
| Sanitary Sewers | 67.67 Miles |
| Water Mains | 87.44 Miles |
| City Bond Rating | Moody's Aa2 |
| Registered Voters-2018 General Election | 10,663 |
| Median home market value | \$206,410 |
| Property Values (pay 2018) | \$1.390 billion |
| Population: | |
| 2010 (last census year) | 17,142 |
| 2017 (most recent estimate) | 18,205 |
| Number of Households (2018) | 7,525 |

| | |
|--|------------|
| Median Income (3 rd quarter 2018) | \$53,387 |
| Median Age | 40.8 years |
| Unemployment Rates (Dec 2018) | |
| Anoka County | 2.9% |
| Minnesota | 3.2% |
| United States | 3.7% |
| Civil Defense Warning Sirens | 2 |
| Fire Protection: | |
| Number of Stations | 2 |
| Number of Full Time Fire Fighters | 4 |
| Police Protection: | |
| Number of Stations | 1 |
| Number of sworn officers | 29 |
| Recreation: | |
| City Parks (including school property) | 42 |
| Playgrounds | 17 |
| Acres of parks, recreation and preserves | 595 acres |

ORGANIZATION STRUCTURE

The home rule charter of the City was adopted on October 28, 1913 and serves as the basis for the government operations of the City. The City utilizes the council-manager form of municipal government. The City Council is comprised of the mayor and four council members. The mayor and the council members are elected at large. The council members serve a four-year term and the mayor serves a two-year term. The city manager of the City is the chief administrative officer of the City. The city manager and the city attorney are selected by the City Council and serve an indefinite term. The city manager controls and directs the administration of the City's affairs and therefore, supervises all departments and divisions of the City. The city attorney provides legal and prosecution services for the City. City boards and commissions serve in an advisory capacity to the City Council.

The City is managed through ten departments, each with a department head who reports to the city manager. A description of each of the departments is included in this document. Within each department are several programs.



The City utilizes several commissions to advise, prioritize or implement various city issues or projects throughout the year. These commissions are comprised of volunteer citizens and an appointed staff member as a liaison. The Charter commission reviews the city charter for appropriateness and also recommends changes to the charter. They meet annually or more often as needed. The Human Rights commission meets monthly and they promote equality and fairness within the community. The Planning commission meets monthly and reviews and recommends zoning applications, changes to zoning ordinances and recommends possible future economic development for the City. The Park board meets monthly to review park and recreation programs use and recommends future programs and development for parks. In addition to the boards previously named there is also the Economic Development commission, Heritage Preservation commission, Parking advisory board, Waste Reduction and Recycling board and the Utility advisory board.

There are also several internal committees comprised of department heads and employees to assist in the management of City operations. These include the Labor Management committee, Employee Management committee, Safety committee, Technology committee and Special Events committee.

MISSION STATEMENT

The City of Anoka, in partnership with the community we serve, will foster a tradition dedicated to:

- Maintaining a safe, healthy atmosphere in which to live, work and play;
- Guiding development to ensure responsible growth while preserving and enhancing our city character, unique environment and natural amenities;
- Providing for the City's long term stability through promotion of economic vitality and diversity....
- Resulting in a balanced community committed to protection of what is valued today while meeting tomorrow's needs.

ORGANIZATION GOALS

Long-range goals for the City are:

- Continually enhance partnerships with citizens
- Inspire citizen leadership
- Educate and involve residents
- Communicate openly and effectively
- Be responsive
- Be fiscally responsible
- Provide quality customer service that is:
 - ✓ Responsive to the needs of the community
 - ✓ Innovative
 - ✓ Accessible

The council, staff and committees all strive to achieve the long range organizational goals and objectives for the City of Anoka. At the beginning of every year Council meets with each department to review prior year objectives and accomplishments and set the upcoming year's goals and objectives. This information is used to determine overall short-term and long-term goals for the City. The discussion begins with the global environment and ends with prioritizing goals for the near future. Below are the short-term goals for the City and some strategies to implement them.



- Maintain core City services for residents and commercial/industrial users with minimal levy increases.
- Forecast funding needs and tax implications to assure strong long-term financial stability.
- Aggressively market and sell City-owned property, moving tax-exempt properties to the tax rolls and increasing tax capacity.
- Increase efficiency through technology, outsourcing and pooling of resources with other cities and agencies.
- Preserve state hospital cottages for veterans by working with outside agencies.
- Planning for trails on the west side of the Rum River, including amphitheater study by creating a focus group.
- River recreation opportunities through examining riverboat potential.
- Consider bonding to hasten street and infrastructure improvements by analyzing financial impacts.
- Code enforcement program improvements through crime free rental program.
- Identify incentive opportunities for smaller, older housing stock.
- Enhance communications through utilizing latest tools/resources to relate to all generations.
- Review event center goals and objectives

The goals established at the annual goals session are instrumental in the development of the 5 year Capital Improvements Plan (CIP). The approved CIP along with short-term goals established at the annual goal session are the backbone used to develop the next year's budget.

TAXATION AND FINANCE POLICY

Purpose: The City of Anoka has a responsibility to its citizens to plan the adequate funding of services desired by the public. This includes managing municipal finances wisely to carefully account for public funds. The financial policies are used to achieve the fiscal stability required to accomplish the City's overall goals and objectives. The accounting standards conform to Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

Objectives: In order to achieve this purpose, the financial management policies have the following objectives:

1. Provide accurate information on the full costs of program service levels.
2. Provide accurate and timely information on financial condition.
3. Provide sound principles to guide City Council and management through important decisions, which may have fiscal impacts.
4. Set operational principles which minimize the cost of doing business to the extent of reaching the desired service objectives, while minimizing financial risk.
5. To protect and enhance the City's credit rating and prevent default on any municipal debt.
6. To ensure the legal use and protection of all City funds through a good system of financial and accounting controls.

Fiscal Year

The fiscal year of the City shall commence on the first day of January of each year.

Control of Finances

The Council shall have full authority over the financial affairs of the City and shall provide for the collection of all revenues and other assets, the auditing and settlement of accounts, and the safekeeping and disbursement of public moneys. The manager shall control and direct the administration of the City's affairs. The manager shall prepare the budget annually and submit it to the council and be responsible for its administration after adoption.



System of Taxation

Subject to the State Constitution, and except as forbidden by it or by State legislation, the Council shall have full power to provide by ordinance for a system of local taxation. In the taxation of real and personal property, the City shall be governed by the provisions of State law applicable to statutory cities. The council shall levy the taxes necessary to meet the requirements of the budget for the ensuing fiscal year.

Board of Equalization

The Council shall constitute the Board of Equalization and in its capacity as such Board shall review, amend and equalize the work of the City Assessor pursuant to the general statutes of the State. Provided, that the Council may by ordinance provide for a Board of Equalization consisting of one or more members of the Council and two or more residents of the City who shall perform all duties imposed upon a Board of Equalization by State law and for their services shall receive such compensation as the Council may determine.

Financial Controls

- a. The City will maintain an investment policy that invests available funds to the maximum extent possible, at the highest rates obtainable at the time of investment, in conformance with the legal and administrative guidelines. Any money in any fund belonging to the City, or any branch thereof, may be invested by the city according to policies adopted by the City Council.
- b. The city will maintain a strong internal control function.
- c. The city will maintain a fixed asset system to identify and protect all major City assets.
- d. The Finance Department will prepare quarterly financial reports for the City Manager and City Council.
- e. At the end of each fiscal year, a Certified Public Accounting firm will conduct an audit of the City records and a management and compliance report on internal controls will be provided to the City.
- f. No later than June 30 of each year, the city manager shall submit to the council a comprehensive annual financial report for the past year in order to keep them fully informed of the financial condition of the City. This report shall also be made available to all other interested parties.
- g. The City will annually submit its comprehensive annual financial report to the Government Finance Officers Association (GFOA) to determine its eligibility to receive the GFOA's Certificate of Achievement for Excellence in Financial Reporting.
- h. The City will annually submit its' budget document to the GFOA to determine eligibility to receive the GFOA's Distinguished Budget Presentation Award.

LONG RANGE FINANCIAL PLANNING

In 2018, the City of Anoka reviewed and updated the Financial Management Plan and Practice. The financial management plan and practice provides another tool for the City to use to reach their vision for the future. It looks at current financial issues facing the city and makes a plan to meet the needs of the community without sacrificing the City's financial future. It also helps move the city toward a strong financial future through debt management and predictable levy increases, which promotes stability. The plan is a tool which should provide the Council and the public insight to address issues impacting the City's financial condition. Because this plan provides long-term future guidance, it will be updated every 4-5 years.

Prior to the annual budget process, the Capital Improvement Plan (CIP) and the Equipment Replacement Plan (ERP) are reviewed and revised. The City annually adopts a 5 year plan for both Capital Improvements and Equipment needs. Departments also project beyond 5 years. Forecasting for the CIP is developed by departments for 10 years and 20 years of equipment needs. These plans are flexible tools used to help build the current year budget and forecast for future needs as they relate to long range goals and objectives of the Council. The CIP serves as a tool for implementing certain aspects of the City's comprehensive plan. Both the CIP and ERP are tools that allow for:



- a. An organized approach to planning and initiating projects
- b. Timing of financing and grant applications to fund public improvements
- c. Adequate time for design and engineering
- d. Keeping the Public informed of proposed future projects and expenditures
- e. Private investors to be made aware of City long range planning

The Capital Improvement Plan section of the budget document summarizes long range goals and details of each project.

BUDGET POLICY

The municipal budget document is the result of months of work and planning and includes proposed revenues and expenditures for 34 separate funds. These funds are grouped into six major categories. They are:

- General Fund
- Capital Funds
- Special Funds
- Enterprise Funds
- General Debt Service Funds
- Internal Service Funds

Budgets are complete financial plans for the future by fund, showing all proposed expenditures and estimates of all anticipated revenues. Budgets for the general and special revenue funds will be shown in the manner prescribed by the city charter. Budgets for these funds must be balanced, which means sources must exceed or equal uses. All others funds are shown in a manner prescribed by the city manager.

The budget prepared closely reflects the expected level of spending. A review of estimated expenditures and revenues for the current year was part of the budget preparation procedure. Thus, revised current year expenditure estimates are as accurate as possible, based on actual history and anticipated needs calculated for the remainder of the year. These budget control procedures are important management tools, which we believe, allow us to make more effective use of the dollars spent in our total municipal program. As a necessary by-product, these procedures also insure compliance with charter finance requirements. The advantage is that current experience is used to refine expenditure estimates and develop the appropriation figures proposed in the next years' budget.

The budget shall be submitted to the council at a regular council meeting, in a manner prescribed by state statute and city charter, not less than 30 days prior to final approval. The budget is a public record open to public inspection. The council shall hold a public hearing on the budget and it shall make such changes therein as it deems necessary and adopt the budget by resolution.

Budgets are estimates and may be amended under the following guidelines:

Preparation of the Annual Budget

The city manager shall, by the first regular meeting in August, submit to the council a budget and an explanatory budget message in a form and manner as prescribed in Section 8.06. For such purpose and at such date as he/she shall determine, the city manager shall obtain from the head of each department, the character, object and details of proposed expenditures together with such other supporting data as he/she requests, including an estimate of all capital projects or capital expenditures which each department head considers should be undertaken in his/her department for the budget year and the next five years. In preparing the budget the city manager shall review the estimates, shall hold hearings thereon and may revise estimates as he/she may deem advisable.

**CITY OF ANOKA
2019 BUDGET**

DEVELOPMENT CALENDAR

| DATE | DESCRIPTION |
|---------------------|--|
| February 12th 2018 | Goals worksession - Council & departments review prior year's objectives & set departmental & overall goals for City |
| May 14th 2018 | Equipment Replacement Plan and Capital Improvement Plan documents are updated by departments |
| May 21st 2018 | City Manager meets with departments to review Equipment Replacement and Capital Improvement five year plans |
| June 25th 2018 | Budget materials distributed to departments for preparing both revised 2018 estimates and 2019 requirements |
| June 25th 2018 | Council and staff meet at a worksession to discuss the Capital Improvement Plan |
| July 2nd 2018 | Council and staff meet at a worksession to discuss the Equipment Replacement Plan |
| July 2nd 2018 | Council adopts Five Year Equipment Replacement Plan and Capital Improvement Plan |
| July 13th 2018 | Deadline for submitting budget requests |
| July 16th-20th 2018 | Meetings with individual departments, the City Manager and Finance Director to review budget recommendations |
| July 23rd 2018 | Present 2019 proposed budget to City Council |
| August 13th 2018 | City Council worksession - General, Special Revenue, Debt, Capital & Internal Service budget reviews |
| August 27th 2018 | City Council worksession - Enterprise and Housing & Redevelopment Authority budget reviews |
| September 17th 2018 | Council meeting - Adopt preliminary levy and budget |
| September 18th 2018 | Submit preliminary levy to the County |
| Meeting not needed | Final worksession - Amending 2018 budget for special projects |
| December 3rd 2018 | Council meeting - Public hearing for levy and budget |
| December 21st 2018 | Performance measures instructions and forms distributed to departments |
| December 17th 2018 | Council meeting - Adoption Final levy and budget |
| February 15th 2019 | Deadline for submitting performance measures |
| March 18th 2019 | Submit budget award application to GFOA (due 90 days after budget adoption) |



Form of the Annual Budget

The annual budget shall provide a complete financial plan of all funds for the budget year, which shall include: (a) A budget message, (b) all proposed expenditures. The General Fund budget must be balanced, meaning the proposed uses shall not exceed the proposed sources. The expenditures for general and special revenue funds shall be by organization unit or activity and shall be in parallel columns opposite the character and major or minor object of expenditure showing the amount of such expenditure for the last completed fiscal year, the amount estimated for the current budget year and the proposed expenditures for the ensuing budget year. In funds other than general and special revenue the proposed expenditures shall be presented in an understandable manner according to the discretion of the city manager. The city manager shall submit a detailed statement of revenues in columns for the general and special revenue funds for the last completed fiscal year, the amount estimated for the current budget year and the amount estimated for the next budget year. Such detail shall include the source of miscellaneous revenues, the amount of surplus of prior year revenues and the amount raised by property taxes. Revenues for self-supporting and other funds shall be presented in an understandable manner according to the discretion of the city manager. The explanatory budget message may be separate but still accompanying the budget, and be in the form and with contents as follows:

- **Budget Message – Current Operations:** The budget message submitted by the city manager to the council shall be explanatory of the budget, shall contain an outline of the proposed financial policies of the city for the budget year and shall describe in connection therewith the important features of the budget plan. It shall set forth the reasons for major changes from the previous year in cost and revenue items and shall explain any major changes in financial policy.
- **Budget Message – Capital Improvement:** As part of the budget message with relation to the proposed expenditures for capital projects stated in the budget, the city manager shall include a statement of pending capital projects and proposed new capital projects, relating the respective amounts proposed to be raised therefore by appropriations in the budget and the respective amounts, if any, proposed to be raised therefore by the issuance of bonds during the budget year.
- **Budget – Capital Program:** The city manager shall also include in the message, or attach thereto, a capital program of proposed capital projects for the five fiscal years next succeeding the budget year, together with his/her comments thereon and any estimates of costs prepared by the department of public works or other office or department. For the use of the planning commission, copies of the departmental estimates of capital projects filed with the city manager pursuant to Section 8.05 of this chapter shall be filed with the council.

Attached to the budget message shall be such supporting schedules, exhibits and other explanatory material, in respect to both current operations and capital improvements as the city manager shall believe useful to the council.

Passage of the Budget

The council shall determine the place and time of the public hearing on the budget and shall cause to be published a notice of the time and place of the public hearing to be held not less than seven days nor more than fourteen days after publication. The budget shall be a public record in the office of the city clerk open to public inspection by anyone. The city manager shall cause sufficient copies to be prepared for distribution to interested persons and civic groups. The budget meeting as advertised shall be held and adjourned from time to time and conducted so as to give interested citizens a reasonable opportunity to be heard. The budget estimates shall be read in full and the city manager shall explain the various items thereof as fully as may be deemed necessary by the council. The council shall adopt the budget no later than the last date established by law for the county auditor to levy taxes. The budget resolution shall set forth the total for each budgeted fund and each department with such segregation as to objects and purposes of expenditures as the council deems necessary for the purposes of budget control. Such resolution shall also state the amount of taxes to be levied.



Budgets are adopted on a basis consistent with generally accepted accounting principles and are defined on the same basis of accounting described further in this document (see Fund Accounting). Annually appropriated budgets are legally adopted for the general fund and certain special revenue funds. Budgeted amounts are reported as originally adopted, or as amended by the City Council. Budgeted expenditure appropriations lapse at year-end. Encumbrances represent purchase commitments. Encumbrances outstanding at year-end are reported as reservations of fund balances and the budgets associated with them are carried forward to the next year.

The City follows the procedures below in establishing the budget.

1. The city manager submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the estimated revenues for the general fund, specified special revenue funds requested by City Council, enterprise funds, internal service funds, capital project funds and debt service funds. Capital projects are approved by the City Council on a per project basis.
2. Public hearings are conducted to obtain taxpayer comments.
3. The general fund budget is enacted through passage of a resolution.

Enforcement of the Budget

The city manager shall strictly enforce the provisions of the budget as specified in the budget resolution. He/she shall not authorize or approve any expenditure unless an appropriation has been made in the budget resolution and there is an available unencumbered balance of the appropriation sufficient to pay the liability to be incurred. No officer or employee of the City shall place any orders or make any purchases except for the purposes authorized in the budget. Any obligation incurred by any person in the employ of the City for any purposes not in the approved budget or for any amount in excess of the amount appropriated in the budget resolution or in excess of available moneys in any fund of the city may be considered a personal obligation upon the person incurring the expenditure.

Altering or Adjusting the Budget

After the budget shall have been duly adopted, the council shall have no power to increase the amounts fixed in the budget resolution, by the insertion of new items or otherwise, beyond the estimated revenues, unless the actual receipts exceed the estimates and not beyond such actual receipts. The council may at any time, by resolution approved by a four-fifths majority of its members, reduce the sums appropriated for any purpose of the budget resolution. At the request of the manager, within the last three months of the fiscal year, the council may transfer unencumbered appropriation balances from one office, department or agency to another. All appropriations shall lapse at the end of the budget year to the extent that they shall have not been expended or lawfully encumbered.

Emergency Appropriation in the Budget

The council may include an emergency appropriation as part of the budget but not to exceed three percent of the total operating appropriations made in the budget for that year. A transfer from the emergency appropriation to any other appropriation shall be made only upon the affirmative vote of four-fifths of all members of the council. The funds thus appropriated shall be used only for the purposes designated by the council.



DEBT POLICY

City Indebtedness

The City may borrow money and issue and sell bonds for any and all purposes authorized and subject only to the limitations provided by the general laws of the State of Minnesota applicable to cities of the same class as the City of Anoka. The issuance of bonds shall be authorized by an ordinance setting forth the purpose or purposes of the issue and the maximum amount thereof, adopted by the approving vote of four-fifths of all members of the Council; except that the Council may by resolution adopted by a similar vote, authorize the issuance of bonds to finance improvements which are to be paid for in whole or in part by special assessments, sewage disposal facilities and, without limitation, any other utility owned or to be owned and operated by the City, from which a revenue is or may be derived.

The form, maturities, interest rate or rates, redemption privileges and other terms of each issue of bonds, and the covenants to be made by the City for the security thereof, shall be established by the Council by resolution.

The full faith and credit of the City shall be pledged for the payment of all of its bonds save and except that when net revenues to be derived from the operation of any public utility or other revenue producing enterprise of the City are pledged for the payment of bonds issued for the acquisition or betterment of such utility or enterprise, such bonds may in the discretion of the Council be issued as general obligations of the City or may be made payable solely from said net revenues, without limitation of the generality of the foregoing, the Council is specifically authorized to issue general obligation bonds of the City for the purpose of financing improvements in respect of which special assessments are to be levied under the provisions of Chapter 9 of the City Charter or of any law of the State, in anticipation of levy and collection of such special assessments and payable from said special assessments and from ad valorem taxes which shall be levied for the payment of the City's share of the cost of such improvements and for the provision of the additional amounts required for the security of such bonds. Such bonds may be issued at any time after estimates of the cost of the improvements to be financed thereby have been submitted by the City Engineer and approved by the Council, in amount sufficient to pay any part or all of the cost as determined by said estimates. In the event that the cost exceeds the estimate, the Council shall have authority to issue additional bonds in amount sufficient to pay such excess cost. In the event that the estimate exceeds the cost, the Council shall have authority to appropriate the amount of such excess out of the proceeds of the bonds to the payment of the cost of any additional improvements for which estimates have been approved, or may appropriate such amount to the sinking fund account for the payment of such bonds. The City shall have authority to protect itself by acquiring title to any property subject to special assessments for local improvements and shall have authority, by ordinance or resolution, to sell, assign, and convey the same.

Tax Anticipation Certificates

At any time after January 1 following the making of an annual tax levy, the Council may issue certificates of indebtedness in anticipation of the collection of taxes levied for any fund and not yet collected. The total amount of certificates issued against any fund for any year with interest thereon until maturity shall not exceed 90 percent of the total current taxes for the fund uncollected at the time of issuance. Such certificates shall be issued on such terms and conditions as the Council may determine but they shall become due and payable not later than the 1st day of April of the year following their issuance. The proceeds of the tax levied for the fund against which tax anticipation certificates are issued and the full faith and credit of the City shall be irrevocably pledged for the redemption of the certificates in the order of their issuance against the fund.

Emergency Debt Certificates

If in any year the receipts from taxes or other sources should from some unforeseen cause become insufficient for the ordinary expenses of the City, or if any calamity or other public emergency should subject the City to the necessity of making extraordinary expenditures, the Council may by resolution issue and sell on such terms and in such manner as the Council determines emergency debt certificates to run not to exceed two years.



A tax sufficient to pay principal and interest on such certificates with the margin required by law shall be levied as required by law. The resolution authorizing an issue of such emergency debt certificates shall state the nature of the emergency and be approved by a majority of all members of the Council, and the full faith and credit of the City shall be irrevocably pledged for the redemption of the certificates in the order of their issuance.

INVESTMENT POLICY

I. Purpose.

The purpose of this investment policy is to set forth the investment and operational policies for the management of the public funds of the City of Anoka. These policies are designed to ensure the prudent management of public funds, the availability of operating funds when needed and an investment return competitive with comparable funds.

II. Objective.

The primary objectives, in priority order, of investment activities shall be:

1. Safety - Safety of principal is the most important objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
2. Liquidity - The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.
3. Investment - The investment portfolio shall be designed with the objective of attaining a market rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above.

III. Standards of Care.

1. Prudence – The standard of prudence to be applied by the investment officer shall be the “prudent investor rule”, which stated “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.” The prudent investor rule shall be applied in the context of managing the overall portfolio. The investment officer, acting in accordance with this policy and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes.
2. Delegation of Authority – Authority to manage and operated the investment program is granted to the Finance Director. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of internal controls to regulate the activities of subordinate officials.

IV. Safekeeping and Custody.

1. Authorized Financial Dealer and Institutions - A list will be maintained of financial institutions and security broker/dealers authorized to provide investment services. This list will be updated annually. Broker/Dealers may only hold city investments to the SIPC **or additional insurance** coverage amount, **whichever is greater**. Any excess securities shall be delivered to the city's custodian.
2. Internal Controls - The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft or misuse. The internal control structure shall be designed to ensure that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of the costs and benefits requires estimates and judgments by management.



V. Suitable and Authorized Investments.

1. Investment types - Investments by the City are restricted to the permissible investments under Minnesota Statutes 118A.04, 118A.05, and 118A.06. The City may diversify its investments by using the following instruments:
 - a) U.S. government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market with a readily determinable market value;
 - b) Canadian government obligations (payable in local currency), certificates of deposit and other evidences of deposit at financial institutions, bankers acceptances, and commercial paper, rated in the highest tier (e.g., A1, P1, F1 or D1 or higher) by a nationally recognized rating agency;
 - c) investment-grade obligations of state, provincial and local governments and public authorities;
 - d) repurchase agreements whose underlying purchased securities consist of the foregoing; and
 - e) Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of dollar-denominated securities.
2. Collateralization – In accordance with State Law, full collateralization will be required on Certificates of Deposits (amounts exceeding the FDIC level), funds on deposit and repurchase agreements.

VI. Investment Parameters

1. Diversification - The investments will be diversified by security type and institution.
2. Maximum Maturities - To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than ten (10) years from the date of purchase.

VII. Reporting Methods

The Finance Director shall prepare an investment report quarterly, including a management summary that provides a clear picture of the status of the current investment portfolio. This management summary will be prepared in a manner which will allow the City to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the City Manger and will include the following:

1. A listing of individual securities held at the end of the reporting period including broker and issuer.
2. Unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value of the securities.
3. Listing of investments by maturity date.
4. Summary of investments by custodial risk credit risk.

VIII. Policy Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of the policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

IX. The City of Anoka Investment Policy shall be ratified annually.



PURCHASING PROCEDURE POLICY

I. General Policy Statement.

The purpose of this policy is to set forth a guide to be followed by the City of Anoka when purchasing city materials, supplies or equipment or the alteration, repair or maintenance of property. When “contracting” for the purchase of merchandise, materials or equipment or for any kind of construction work the city will follow Minnesota State Statute Section 471.345, according to the City Charter.

II. Purchases

Purchases exceeding \$175,000

1. Must solicit sealed bids by public notice once in the official newspaper. Advertisement must be published ten days prior to bid opening. Contact the finance department for forms and scheduling the sealed bid process.
2. When purchasing from a state, county, or federal pre-approved contract, the bid process is not necessary. Attach the state, county, or federal information to the purchase order and send to finance for processing.
3. Before awarding the bid, complete the “Request for Purchase” form with department head approval. This form is submitted to council for approval. Complete the purchase order form and present it to finance with attached bids or summary of bids for approval.
4. After council approval, finance will process the purchase order for mailing.

Purchases exceeding \$25,000

1. Obtain a minimum of two written quotes from vendors.
2. Complete the purchase order form and have department head approve.
3. Attach the written quotes to the purchase order and present to finance for approval and mailing.

Purchases exceeding \$10,000

1. Obtain a minimum of two verbal quotes from vendors.
2. Complete the purchase requisition form noting the quotes and present to department head for approval.
3. Attach the purchase requisition form to the invoice and present to finance for payment.

Purchases under \$10,000

1. Submit the invoice with proper approvals to finance for payment.

Purchases related to Federal funding or contracts will comply with Federal purchasing policies.

FUND BALANCE POLICY

The City understands it has a responsibility to maintain prudent financial operations to ensure stable city operations for the benefit of city residents and businesses. Fund balance reserves are an important component in ensuring the overall financial health of a community, by giving the City cushion to meet contingency or cash-flow timing needs. The Office of the State Auditor recommends that at year-end, local governments maintain an unassigned fund balance in their general fund and special revenue funds of approximately 35 to 50% of fund operating revenues, or no less than five months of operating expenditures. While the bond rating agencies do not have recommended fund balance levels, the agencies look favorably on larger fund balances, which protect against contingencies and cash flow needs.

In addition, this policy integrates and further defines the City of Anoka’s governmental fund balance classifications to be in compliance with Governmental Accounting Standards Board Statement 54: Fund Balance Reporting and Governmental Fund Type Definitions.



Policy

- The City will maintain an unassigned General Fund balance of not less than 30% of budgeted operating expenditures; however, this need could fluctuate with each year's budget objectives.
- Annual proposed budgets shall include this benchmark policy. Council shall review the amounts in fund balance in conjunction with the annual budget approval, and make adjustments as necessary to meet expected cash-flow needs.
- In the event the unassigned General Fund balance will be calculated to be less than the minimum requirement at the completion of any fiscal year, the City shall plan to adjust budget resources in the subsequent fiscal years to bring the fund balance into compliance with this policy.
- The appropriated budget is prepared by fund, department and object. The City's department heads, with the approval of the City Manager, may make transfers of appropriations within or between departments. The legal level of budgetary control is at the fund level.
- The City Council may consider appropriating (for authorized purposes) year-end fund balance in excess of the policy level or increasing the minimum fund balance. An example of preferred use of excess fund balance would be for one-time expenditures, such as capital expenditures, which do not result in recurring operating costs.
- Appropriation from the minimum fund balance shall require the approval of the City Council and shall be used only for non-recurring expenditures, unforeseen emergencies or immediate capital needs that cannot be accommodated through current year savings. Replenishment recommendations will accompany the decision to utilize fund balance.
- At the discretion of the City Council, fund balance may be committed for specific purposes by resolution designating the specific use of fund balance and the amount. The resolution would need to be approved no later than the close of the reporting period and will remain binding unless removed in the same manner.
- The City Council authorizes the Finance Director and/or City Manager to assign fund balance that reflects the City's intended use of those funds.
- When both restricted and unrestricted resources are available for use, it is the City's policy to first use restricted resources, then use unrestricted resources as they are needed. When committed, assigned or unassigned resources are available for use, it is the City's policy to use resources in the following order; 1. Committed 2. Assigned and 3. Unassigned.

Definitions

Governmental Fund Balance classifications are defined as follows:

Fund Balance — the difference between assets and liabilities reported in a governmental fund.

Nonspendable fund balance — amounts that are not in a spendable form or are required to be maintained intact. Examples include prepaid items, inventory, land held for resale, and long-term receivables that are not otherwise restricted, committed, assigned, or offset by deferred revenue.

Restricted fund balance — amounts subject to externally enforceable legal restrictions. Examples include fund balance related to unspent bond proceeds, tax increments and debt service fund balances.

Unrestricted fund balance — the total of committed fund balance, assigned fund balance and unassigned fund balance.

Committed fund balance — amounts that are constrained by City Council resolution for a specific purpose. Fund balance commitment resolutions must be completed before December 31st to be effective for that fiscal year and remain in effect until the commitment is changed or eliminated by Council resolution.

Assigned fund balance — amounts a government intends to use for a specific purpose; intent can be expressed by the government body or by an official or body to which the governing body delegates the authority. This would include any remaining positive fund balance in all funds other than the general fund. The City Finance Director or his/her designee shall have the authority to assign fund balance. Examples include all special revenue



fund balances that are not restricted or committed.

Unassigned fund balance — residual amounts that are available for any purpose in the general fund. Unassigned fund balance will occur only in the General Fund or in other funds when there is a negative fund balance that can't be eliminated by reducing restricted, committed or assigned fund balances.

FUND ACCOUNTING

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds are grouped, in the financial statements, into seven generic fund types and three broad fund categories as follows:

Governmental Funds

General Fund - The general fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Definitions of each special revenue fund are included on the financial summary pages.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Project Funds - Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and infrastructure (including tax increment projects), other than those financed by proprietary funds or special revenue funds.

Proprietary Funds

Enterprise Funds - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis, be financed or recovered primarily through user charges.

Internal Service Funds – Internal service funds are used to account for the financing of goods and services provided by one department to other departments of the City on a cost-reimbursement basis.

Agency Funds

Escrow Funds – Escrow funds are used to account for assets held by the City as an agent for individuals, private organizations, other governments, and /or other funds. Agency funds are custodial in nature and do not involve measurement of results of operations.



Governmental Funds

- General fund – account for revenues and expenditures to carry out basic governmental activities of the city.
- Special Revenue funds (excluding Police Forfeiture Fund, which is not budgeted) :
 - Parking Fund – parking fines and fees for the operation of surface lots and ramps.
 - Walker Ramp fund – lease revenues for the operation of parking ramp located under Walker Plaza senior housing.
 - Lodging fund – hotel and motel fees used to support local tourism.
 - Cemetery – grave purchases and burial fees for the operation and maintenance of the cemeteries.
 - Urban Redevelopment – manage Metropolitan Council sewer credits to be used for urban redevelopment.
 - Round Up – account for voluntary “round up” contributions from utility customers, used to provide financial assistance to worthwhile activities, organizations and community projects that improve the lives of families, children and seniors in the community.
- Debt Service funds – sources of revenues include taxes, special assessments and investment earnings which all help pay the principal and interest on debt issued by the city.
- Capital Projects funds:
 - Park Improvement fund – grants and transfers from other funds which help pay for park improvements.
 - Park Dedication fund – park development fees help pay for new parks and improvements to existing parks.
 - Aquatic Center Improvement fund – transfers from other funds and interest earnings help pay for improvements at the Aquatic Center.
 - Building Improvement fund – transfers from other funds to cover future improvements or maintenance of city facilities and infrastructure.
 - Street Renewal fund – franchise fees and special assessments to fund reconstruction and maintenance of residential streets throughout the city.
 - State Aid Construction fund – State road improvement projects where part or all of the project is funded with state aid.
 - City Tax Increment funds – provides property tax revenues specifically for capital improvement projects within the city’s tax increment districts.

Proprietary Funds

- Enterprise funds:
 - Electric Utility fund – electric utility fees based on electric usage, which covers the expense of distributing electricity and maintaining infrastructure.
 - Water Utility fund – water utility fees based on water usage, which covers the expense of distributing water and maintaining infrastructure.
 - Sewer Utility fund – sewer utility fees based on water usage, which covers the expense of disposing of sewer products and maintain infrastructure.
 - Recycling Utility fund – recycling fee based on service, which covers the expense of contracting for the disposing of recyclable products.
 - Storm Sewer Utility fund – storm sewer utility fee based on non-permeable surface of property for commercial or a fixed rate for residential properties, which covers the expense of maintaining infrastructure throughout the city.
 - Golf fund – fees for golfing at the municipal Greenhaven golf course and pro shop sales, which cover the operating costs of running the course and shop.
 - Liquor fund – sales of liquor, which covers the operating and maintenance of the municipal liquor stores.



- Internal Service funds:
 - Garage fund – lease of large equipment to all departments, covers the cost of repairing or replacing the equipment in the future.
 - Insurance fund – charges to all departments for insurance claims and premiums. Covers a larger deductible for the city.
 - Data processing – lease of computer equipment to all departments, covers the cost of the network administrator and computer hardware and software.
 - Employee benefit fund – charges to departments for accrued vacation, sick and holiday pay in governmental funds

Component Unit

- Housing and Redevelopment Authority – property tax supported activities emphasizing on housing and commercial improvement projects throughout the city utilizing low interest loans and grants.
- Housing and Redevelopment Authority Tax Increment – provides property tax revenues specifically for capital improvement projects within the HRA's tax increment districts.

All of the above mentioned funds and component units are budgeted.

Basis of Accounting and Budgeting

Governmental funds are budgeted and accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Reported fund balance is considered a measure of “available spendable resources.” Governmental fund operating statements represent increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Proprietary funds are budgeted and accounted for on a flow of economic resources measurement focus. This means that all assets, including fixed assets, and all liabilities, including long-term liabilities, associated with their activity are included on their balance sheets. Their reported fund equity is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Governmental and fiduciary funds are budgeted and accounted for using the modified accrual basis of accounting. Their revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible with the current period or soon enough thereafter to be used to pay liabilities of the current period.

Major revenues that are susceptible to accrual include property taxes (excluding delinquent taxes received over sixty days after year-end), special assessments, intergovernmental revenues, charges for services, and interest on investments. Major revenues that are not susceptible to accrual include fees and miscellaneous revenues; such revenues are recorded only as received because they are not measurable until collected. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which is recognized when due.

Proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded at the time the liabilities are incurred. Unbilled utility service receivables are recorded at year-end.



BUDGET SUMMARY

Overall budget objective is to provide core City services for residents and commercial/industrial users while providing funding for capital and equipment. Accomplishing this in 2019 included increasing the levy by 2.78%. The additional levy allowed the city to purchase 36 body cameras and replace 3 squad cars for the police department. The city added 1 FTE for a Landscape/Arborist/Horticulturist who will assist us in our parks with all things green. The street department added a downtown tractor with a blower, which after the record-breaking snowfall we have had so far in 2019, it is a much-welcomed addition to our snow removal fleet. The city continues to utilize electric funds as an additional source of revenues to assist in funding infrastructure and capital needs of the city. This year we also utilized liquor store funds to keep the levy below the 3% goal of the council.

Total 2019 budgeted revenues for all funds is \$72,386,713 which is a 20.73% increase compared to 2018. This is primarily due to proposed bonding for street renewal projects. Overall budgeted expenditures are \$65,513,186 which is a 4.95% increase over 2018. The decrease reflects increased budget for street renewal projects as well as reductions to other capital items. Various tables included in the budget document summarize the budgets for all funds. A summary of each fund category is included prior to the tables for the funds within that category.

City Property Tax Levy

The 2019 General Fund tax levy is \$7,028,564 which is a 2.78% increase over the general fund levy in 2018. There is no debt service levy in 2019 for the third consecutive year. Decreases in tax capacity from 2009 thru 2013 reflected overall decreases in market values of property in Anoka and throughout the nation. At the end of 2013 the city was beginning to see improvements in market values. That trend has continued through 2018 with over a 49% increase in market value since then. The City’s levy is allocated against the tax capacity base along with the levies for the school district, county and miscellaneous government entities. The average home market value for 2019 in Anoka is \$223,500. Market value is used in determining the amount of property taxes on a given property. The city portion of property taxes on an average home in Anoka is \$745, which helps pay for all city governmental services and is an increase of \$38 per year from 2018. As a result of market value increases of properties in Anoka, and new construction, the net tax capacity value increased more than 9.7%. The City’s tax capacity rate was reduced by over (0.8%) as a result of the increase in net tax capacity value. The Housing and Redevelopment Authority also levies taxes. The levy in 2019 is the maximum levy allowed which is \$273,380 an increase of 8.48% over 2018.

City Levy – By Purpose (Net of Credits)

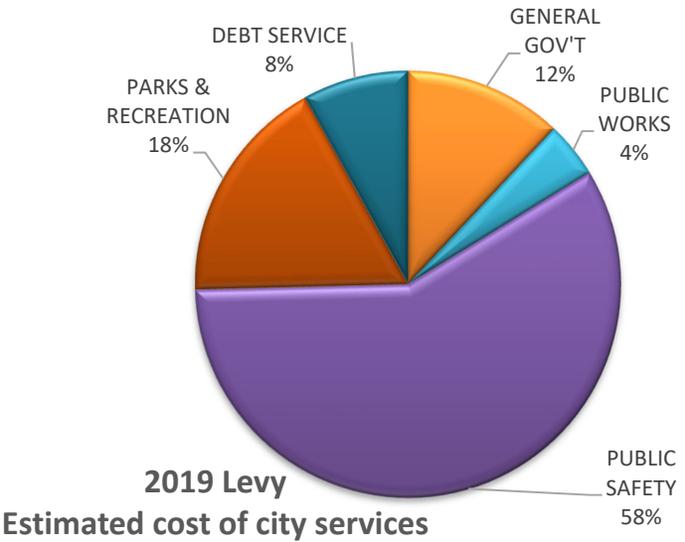
| | <u>2018</u> | <u>2019</u> | |
|--------------|-------------|-------------|-------|
| GENERAL FUND | \$6,838,335 | \$7,028,564 | 2.78% |
| DEBT | 0 | 0 | 0.00% |
| TOTAL | \$6,838,335 | \$7,028,564 | 2.78% |
| HRA | \$ 252,000 | \$ 273,380 | 8.48% |

Cost of City Services

City of Anoka Average Monthly Service Costs (average home):

| | <u>2018</u> | <u>2019</u> |
|---|-----------------|-----------------|
| City Property Taxes | \$ 59/mo | \$ 62/mo |
| HRA Property Taxes | 3/mo | 4/mo |
| Water distribution & Sewer collection (based on average usage) | 36/mo | 38/mo |
| Storm Sewer | 4/mo | 4/mo |
| Recycling | 3/mo | 3/mo |
| Franchise Fee | <u>3/mo</u> | <u>3/mo</u> |
| Total | \$108/mo | \$114/mo |

The graph to the right shows 80% of the \$62 per month in city property taxes fund public safety, public works and parks.



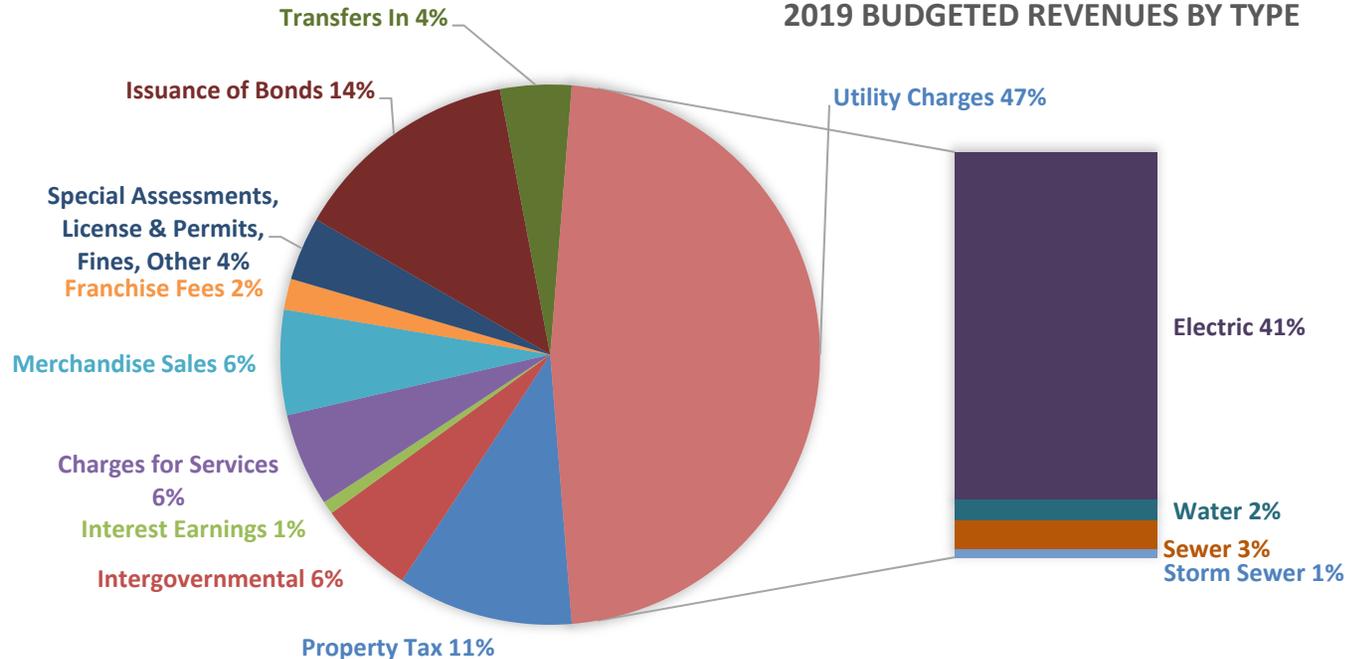
The City tax capacity rate of 37.73% results in payments of \$745 annually or approximately \$62 per month for the average residential property. The combined General Fund and Debt gross levy increased 3% from 2017 to 2018.

2019 REVENUE SUMMARY

The total budget represents planned or anticipated revenues for all funds, excluding unbudgeted special revenue funds and escrow funds. The amount of the annual total anticipated revenues fluctuates up or down from year to year, depending on special projects and grants which may occur during the plan budget period. The budget provides guidelines to staff for City operations.

One purpose of the budget is to communicate the financial plans for the City and its allocation of resources. The budgeted revenues for all funds (excluding HRA) total \$72,386,713. This is an increase of \$12,429,848 when compared to 2018. This is primarily due to budgeted bonding and federal grants for street projects.

2019 BUDGETED REVENUES BY TYPE





2019 Budgeted Revenues by Type (excluding HRA)

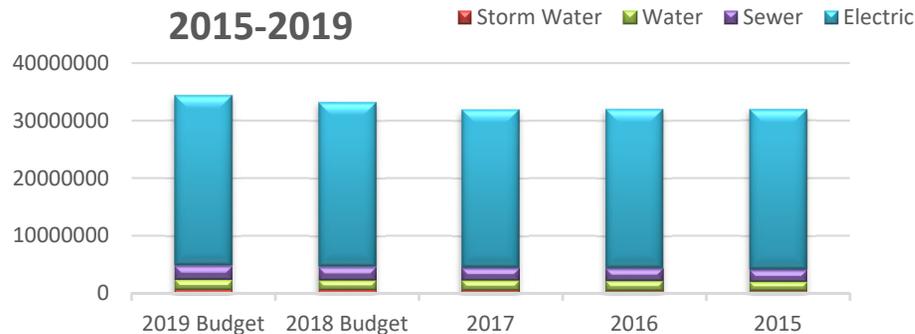
| | |
|--------------------------------|--------------|
| Property Tax | 7,616,164 |
| Special Assessments/Lodging | 570,000 |
| Intergovernmental | 4,184,824 |
| Licenses & Permits | 491,640 |
| Fines & Forfeitures | 230,700 |
| Interest Earnings | 557,720 |
| Charges for Services | 4,056,589 |
| Utility Charges | 34,344,046 |
| Merchandise Sales | 4,544,500 |
| Miscellaneous | 1,462,280 |
| Franchise Fees | 1,336,000 |
| Issuance of Bonds | 9,900,000 |
| Transfers In/Budgeted Reserves | 3,092,250 |
| | <hr/> |
| | \$72,386,713 |

Charges for Services

The largest source of revenue by category is charges for services, \$38,400,635 comprising 53.1% of total revenues. Utility fees, which are part of charges for services category, account for \$34,344,046 of the City’s revenue or 47.5%. There are budgeted increases in 2019 to rates in the Sewer and Storm Water utilities to cover expected infrastructure improvements. Utility fees are determined by comparing the prior year’s actual usage and any trends projected into the future such as changes in sewer disposal fees. Below is a graph that shows the historical trend for budgeted utility revenues from 2015 to 2019. Each year the utility fees are analyzed to determine the accuracy of the rates being charged based on projected usage, operating expenditures and construction projects anticipated in the future. If the City experiences power cost increases for electricity, the rate stabilization fund could be used and the City also has the ability to adjust the power purchase adjustment rate.

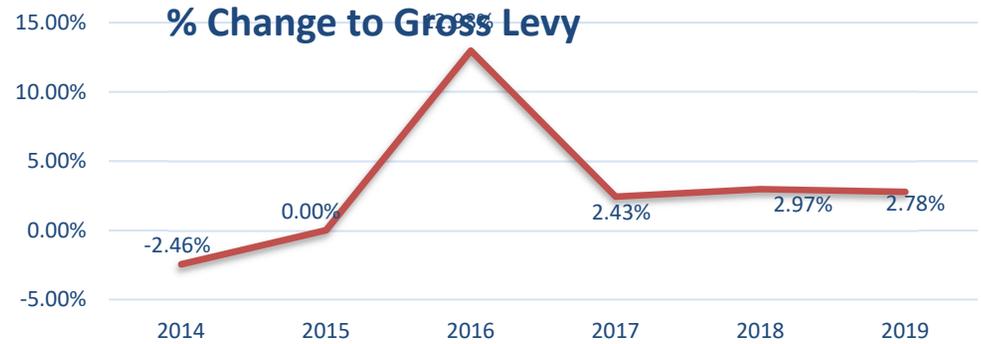
Utility Charges for Services

2015-2019



Property Taxes

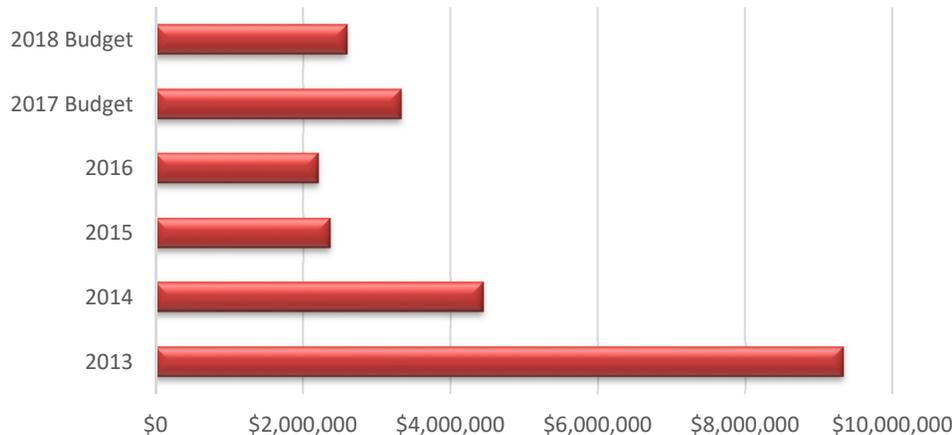
Budgeted property taxes for the city are \$7,616,164 which makes up 10.5% of total revenues. Property taxes are levied to support general fund activities, help pay debt and support redevelopment activities throughout the city. Successful tax increment projects have helped create a larger tax base for the City. Currently the City is collecting tax increment revenues from four districts to pay off internal redevelopment loans, debt service and help in future redevelopment costs of properties within certain districts. Occasionally the state legislature will impose levy limits for local governments, no levy limits were in place for 2019. The City Council adopted a 2.78% increase in the General Fund levy for 2019 when compared to the 2018 levy. There has been no debt service levy since 2016 due to transfers from the general fund for debt service payments. The Housing and Redevelopment authority (HRA) has its' own levy authority. The HRA levy is \$273,380 which is 8.48% higher than 2018. This graph shows the percent change each year in the total general levy (including debt) for the past 6 years.



Franchise Fee

A franchise fee is continuing to help pay for street renewal, improvement, and maintenance costs in 2018. This fee makes up 2% of revenues. The natural gas franchise fee is a fixed amount per customer in Anoka. The electric franchise fee is based on per kilowatt hour use of electricity for Anoka customers. With Anoka being nearly fully developed, there is very little anticipated increase in the revenue collected for 2018.

General Fund Intergovernmental Revenue



Permits, Licenses and Fines

Permits, licenses, fines and special assessments total \$1,511,300 which is about 2.5% of revenues. Permit revenues are dependent on the economy and on future development of the City. In 2018, permit revenues are anticipated to decrease slightly. Special assessment review is projected higher in 2018 to reflect larger street renewal projects.

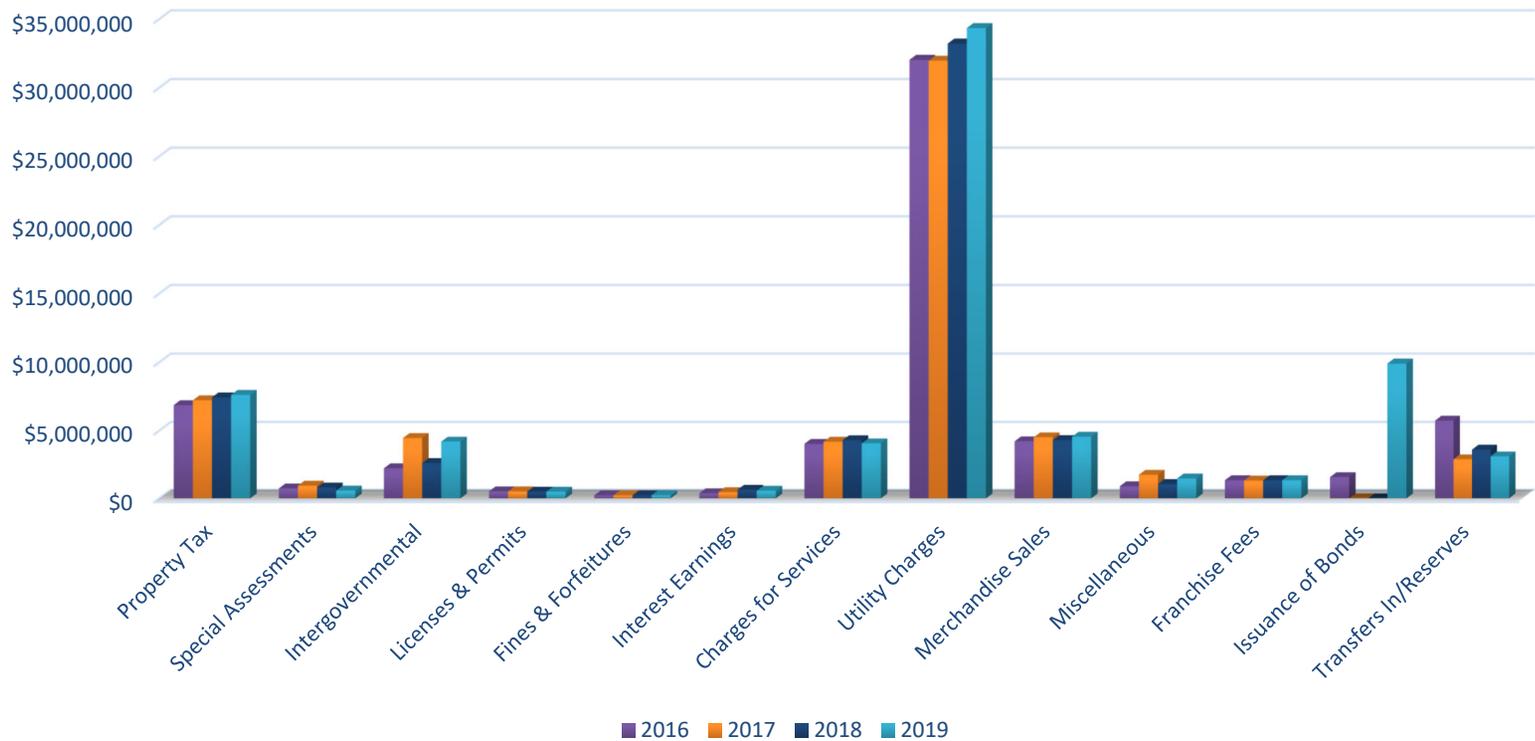
Intergovernmental Revenues

Intergovernmental revenues total \$2,601,020 or 4.3% of the City's revenues. This is a decrease of about (21.9%) when compared to 2017. The decrease is due to a large grant budgeted in the Greens of Anoka TIF district in 2017. State local government aid for 2018 increased slightly. City Council and staff are well aware of the fluctuations that can occur in regards to support from the state. Council and staff continue to work together to propose solutions for future state aid fluctuations.



Overall, total revenues are budgeted with an increase of 20.7% when compared to 2018. This increase is due to increased intergovernmental funds and issuance of bonds, both for street renewal projects. Other revenue is projected to remain stable in comparison to 2018. General Fund revenues are anticipated to increase by 2.4% primarily due to budgeted transfers.

City of Anoka Summary of Revenues for All Funds (excluding HRA) 2016-2019



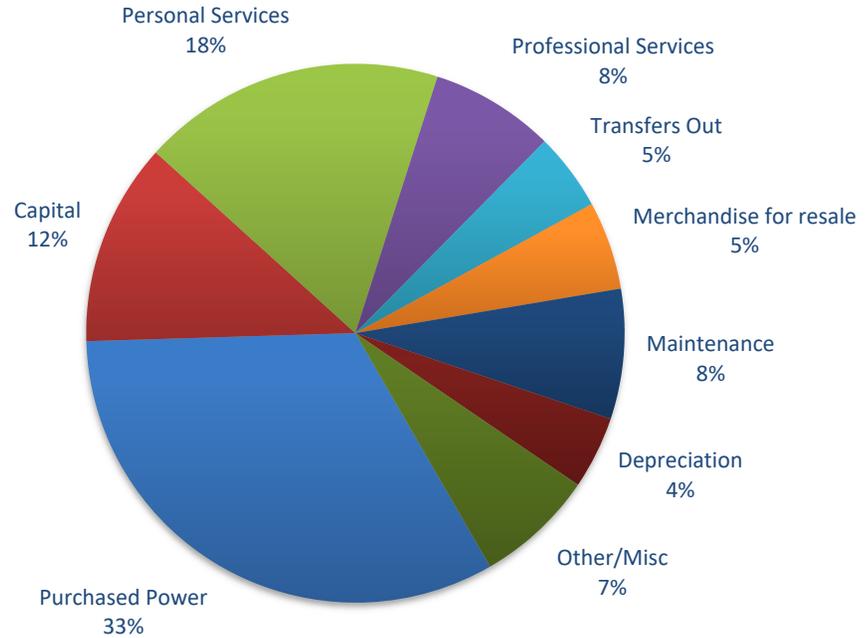
2019 APPROPRIATION SUMMARY

Appropriations for all funds total \$65,513,186. This is \$6,873,527 less than anticipated revenues for 2019. The General Fund and Special Revenue Fund budgets are balanced with the budgeted use of reserves of \$40,580. There are several capital improvement projects planned for 2019. These projects make up more than 12% of the total expenditure budget for 2019. The city plans to add to reserves in its utility enterprise funds for future infrastructure projects.

2019 Budget Appropriations (excluding HRA)

| | |
|------------------------|--------------|
| Personal Services | \$11,950,274 |
| Supplies | 2,386,408 |
| Professional Services | 4,883,840 |
| Maintenance | 5,113,084 |
| Merchandise for resale | 3,475,700 |
| Purchased Power | 21,527,000 |
| Capital | 7,969,900 |
| Franchise Fees | 955,000 |
| Depreciation | 2,858,000 |
| Interest Expense | 667,310 |
| Debt | 675,000 |
| Transfers Out | 3,051,670 |
| | <hr/> |
| | \$65,513,186 |

2019 Budgeted Expenditures by Type



Purchased Power

The largest source of appropriations by category is purchased electric power. Purchased power makes up close to 33% of the City’s annual appropriations at \$21,527,000. This amount represents a 3% increase to last year’s budget. The 2019 budget is based on the prior year’s demand for electricity and projected purchase power cost changes. As the demand for electricity increases or decreases, the cost of purchasing that electricity usually adjusts accordingly. Over the past couple years the cost of purchasing electricity has remained fairly flat. The City anticipates that 2019 will have an increase in demand but remain fairly constant in cost. The graph on the following page demonstrates how demand and the cost of electricity have changed over the years.

Electric Fund Historical Purchased Power



Personal Services

Employee salaries and benefits make up about 18.2% of annual appropriations at \$11,950,274. This is an increase of 5.7% compared to 2018. In the past 10 years, 17.5 positions were eliminated through retirement and reorganization. As a result of investing capital into parks and streets, and a desire for an increased security presence, the City Council found it necessary to add 10 positions over the past 5 years. The City Council approved a 2.5% wage increase January 1st 2019. The salary budget for 2019 also includes increases for employees who have not reached the top of their pay steps.

Professional Services, Supplies and Maintenance

Supplies and services make up just under 19% of annual appropriations at \$12,383,332. This amount represents just over an 8% increase over last year’s budget. The costs in this category are comprised with consulting, professional services, office and general supplies, maintenance, repairs and general operating costs. The maintenance budget includes \$1.5 million for sewer disposal fees.

Capital

Capital outlay and improvements can fluctuate substantially every year. Capital outlay expenditures are generally those items/improvements valued at \$10,000 or more. Both the Capital Improvement Plan and Equipment Replacement Plan information are provided in the Capital Improvement Section located in the back of the book. In 2018, budgeted capital outlay appropriations were \$6,812,105. In 2019 the budgeted capital is \$7,969,900 which is an increase of 17% when compared to 2018. The increase is mainly due increased emphasis on street renewal projects. The City of Anoka continues to focus on future infrastructure needs and improvements. The city’s infrastructure including water, sewer, storm water and streets will continue to be replaced or improved in the near future. Funds available in water, sewer and storm sewer will need to be used for infrastructure replacement purposes.

Transfers

Transfers make up 4.7% of the total expenditure budget for the City. Some of the proceeds from Electric and Liquor will continue to be distributed to the General Fund and Capital Funds which support operations, park and street improvement needs of the city. The Council approved the transfer of \$658,700 from the Electric Fund, primarily for road improvements, \$567,000 from the General Fund for debt service, and \$303,500 from the Liquor Fund to help cover costs incurred for park improvements.

Debt

There is no debt service levy for 2019. The debt budget is based on the debt service payment schedule for 2019. Total debt appropriations for 2019 are \$675,000 or about 1% of the total budgeted expenditures. Transfers from the tax increment financing district funds (TIF) and the general fund will be used to pay the remaining debt service payments.

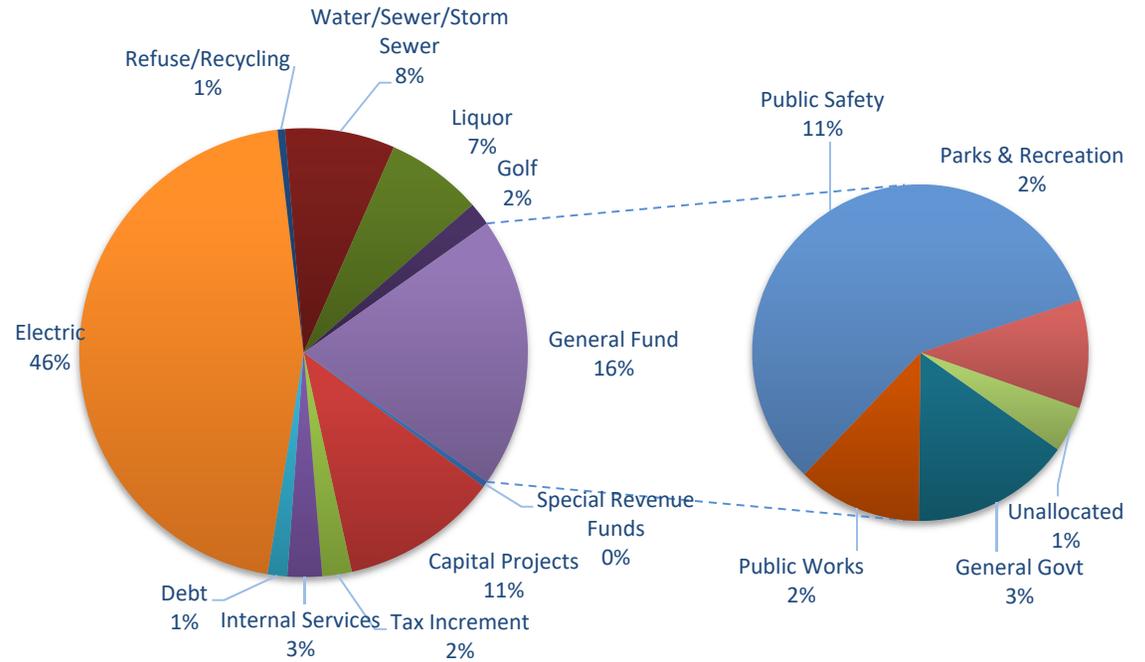
Franchise Fee

The City of Anoka has continued its franchise fee for 2019. Electric and Gas utility companies that service residents within the city borders are required to pay the City of Anoka a franchise fee. Because the City owns and operates its own electric utility, the Electric Fund pays a franchise fee to the General Fund. This is a fee assessed to Anoka electric utility customers and passed on to the General Fund as Franchise Fee revenue. The franchise fee expenditure within the Electric Fund makes up 1.5% of the total budgeted expenditures for 2019.

Merchandise for Resale and Depreciation

The balance of the City expenditure budget is made up of depreciation in the internal service and enterprise funds, and merchandise for resale in the Golf and Liquor Funds. Depreciation budgets are determined based on prior year actual depreciation calculations. Merchandise for resale is determined by comparing prior year sales and projections for 2019. These two budget items make up 9.7% of the expenditure budget.

2019 Budgeted Expenditures by Function



Expenditure Budgets by Fund

The City's 5 largest programs in 2019 account for nearly 95% of the appropriation budget and are as follows:

| | |
|----------------------|----------------|
| Electric | \$30.0 million |
| Capital Projects/TIF | \$7.48 million |
| Public Safety | \$7.43 million |
| Sewer/Water/Storm | \$5.21 million |
| Liquor | \$4.59 million |

FUND BALANCE

Fund Balance is the result of accumulated excess revenues over expenditures over past years. The City incorporates fund balance goals to meet its short and long-term needs. Fund balance goals are established by staff and council, to provide for cash flow needs, capital purchases, emergency contingency and other special needs identified. The city adopted a fund balance policy in 2011 (see finance policies). The city strives to maintain at least 30% of annual operating expenditures in fund balance reserves. Most funds are projected to exceed the fund balance goals.

The General Fund balance is budgeted to be at 40% of general fund expenditures by the end of 2019.

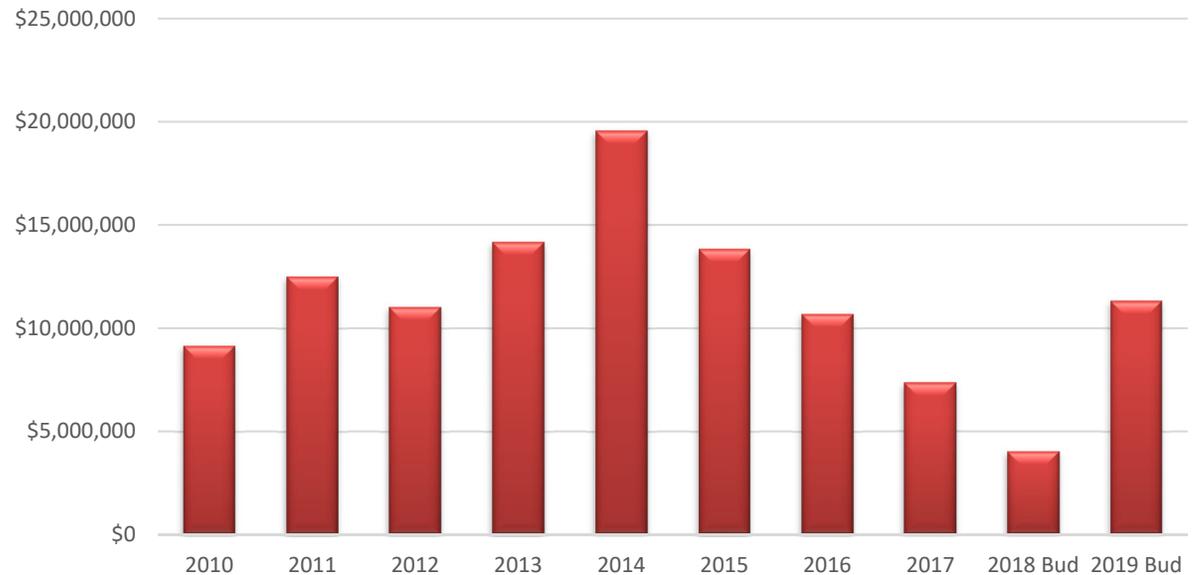
The overall governmental fund balances (excluding HRA) for 2019 are projected to increase by \$7,286,304. The Parking Fund is anticipated to use fund balance to continue covering some operating expenditures.

The overall enterprise net position is projected to increase by \$159,736 in 2019. The Sewer, Liquor and Golf Funds are anticipated to use unrestricted net position of (\$290,435) for operations. The City ceased garbage billing service as of 1/1/19 and that fund balance will be transferred.

Internal services fund net position is projected to increase by \$66,047 in 2019.

The HRA is projected to decrease fund balance by (\$71,895) for investment in redevelopment projects.

Total Governmental Fund Balances





2019 Fund Balance/Equity Projections

| | 2017 Actual | 2018 Adopted Changes* | 2018 Beginning Balance | 2019 Adopted Changes* | 2019 Projected Balance | | 2017 Actual | 2018 Adopted Changes* | 2018 Beginning Balance | 2019 Adopted Changes* | 2019 Projected Balance |
|------------------------|--------------------|------------------------------|-------------------------------|------------------------------|-------------------------------|------------------------|--------------------|------------------------------|-------------------------------|------------------------------|-------------------------------|
| General Fund | 4,736,678 | - | 4,736,678 | - | 4,736,678 | Enterprise | | | | | |
| Special Revenue Funds | | | | | | Electric | 38,327,495 | 24,985 | 38,352,480 | 295,385 | 38,647,865 |
| Lodging | 15,892 | 145 | 16,037 | - | 16,037 | Water | 11,199,393 | 428,025 | 11,627,418 | 144,300 | 11,771,718 |
| Urban Redevelopment | 1,174,357 | 100,940 | 1,275,297 | 102,544 | 1,377,841 | Sew er | 5,522,217 | (10,540) | 5,511,677 | (133,025) | 5,378,652 |
| Parking | 536,747 | (77,475) | 459,272 | (40,580) | 418,692 | Liquor | 1,602,108 | 2,040 | 1,604,148 | (130,215) | 1,473,933 |
| Round Up | 6,613 | - | 6,613 | - | 6,613 | Golf | 1,168,420 | 6,290 | 1,174,710 | (27,195) | 1,147,515 |
| Police Forfeiture | 16,456 | - | 16,456 | 6,800 | 23,256 | Storm Sew er | 3,529,531 | 294,890 | 3,824,421 | 7,301 | 3,831,722 |
| Cemetery | 421,821 | (24,515) | 397,306 | - | 397,306 | Garbage | 122,592 | 420 | 123,012 | - | 123,012 |
| Debt Service Fund | 544,057 | 143,910 | 687,967 | 843,160 | 1,531,127 | Recycling | 121,121 | 3,340 | 124,461 | 3,185 | 127,646 |
| Capital Project Funds | | | | - | | Internal Service Funds | | | | | |
| Street Renew al | 35,819 | (466,960) | (431,141) | 5,958,785 | 5,527,644 | Garage | 1,794,459 | 10,040 | 1,804,499 | 81,981 | 1,886,480 |
| State aid Construction | 2,124,795 | 4,200 | 2,128,995 | 2,000 | 2,130,995 | Information Systems | 406,346 | (12,805) | 393,541 | (3,399) | 390,142 |
| Park | 536,764 | (174,080) | 362,684 | 135,435 | 498,119 | Insurance | 1,097,218 | (13,220) | 1,083,998 | (23,480) | 1,060,518 |
| Building Improvements | (96,108) | (48,540) | (144,648) | 89,940 | (54,708) | Employee Benefits | (63,758) | 8,000 | (55,758) | 10,945 | (44,813) |
| City TIF | (2,720,026) | (2,764,885) | (5,484,911) | 188,220 | (5,296,691) | HRA | 1,320,451 | (81,470) | 1,238,981 | (73,430) | 1,165,551 |
| | | | | | | HRA TIF | 858,263 | 20,408 | 878,671 | 1,535 | 880,206 |

** Projected changes are based on adopted budgets*



DEBT OVERVIEW

The City of Anoka has been very conservative in its debt issuance practices and holds an AA+ G.O. debt rating from Standard & Poor's. The City's total outstanding debt on December 31, 2018, was \$10,060,000.

The total debt principal and interest due in 2019 is \$1,055,263 of which \$372,503 comes from the TIF district funds and \$565,000 from general fund transfers. The remaining principal and interest is paid with storm water utility fees. As depicted in the table below, debt service requirements continue to decrease steadily over the years. Minnesota State law limits the amount of G.O. debt for any municipality to 2% of market value, estimated to be \$1,598,996,300 in 2019. This limitation provides reasonable assurance of the municipality's ability to pay; the legal debt limit for Anoka is \$31,979,926. The responsible use of debt, limits the use of current and future sources which are needed to be used to pay for current financing.

| Year | General Obligation Bonds | | Revenue Bonds | | Total | |
|------|--------------------------|---------------------|---------------------|-------------------|----------------------|---------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2019 | 680,000 | 251,363 | 85,000 | 38,900 | 765,000 | 290,263 |
| 2020 | 700,000 | 232,652 | 85,000 | 37,200 | 785,000 | 269,852 |
| 2021 | 685,000 | 213,065 | 85,000 | 35,500 | 770,000 | 248,565 |
| 2022 | 765,000 | 190,890 | 85,000 | 33,800 | 850,000 | 224,690 |
| 2023 | 440,000 | 171,028 | 85,000 | 32,100 | 525,000 | 203,128 |
| 2024 | 465,000 | 155,727 | 85,000 | 30,400 | 550,000 | 186,127 |
| 2025 | 470,000 | 139,828 | 85,000 | 28,700 | 555,000 | 168,528 |
| 2026 | 500,000 | 125,077 | 85,000 | 27,000 | 585,000 | 152,077 |
| 2027 | 515,000 | 111,353 | 85,000 | 25,300 | 600,000 | 136,653 |
| 2028 | 635,000 | 95,627 | 90,000 | 23,325 | 725,000 | 118,952 |
| 2029 | 480,000 | 79,077 | 90,000 | 21,075 | 570,000 | 100,152 |
| 2030 | 490,000 | 63,009 | 90,000 | 18,825 | 580,000 | 81,834 |
| 2031 | 520,000 | 45,900 | 90,000 | 16,350 | 610,000 | 62,250 |
| 2032 | 535,000 | 27,965 | 90,000 | 13,650 | 625,000 | 41,615 |
| 2033 | 555,000 | 9,435 | 95,000 | 10,875 | 650,000 | 20,310 |
| 2034 | | | 100,000 | 7,950 | 100,000 | 7,950 |
| 2035 | | | 105,000 | 4,875 | 105,000 | 4,875 |
| 2036 | | | 110,000 | 1,650 | 110,000 | 1,650 |
| | <u>\$ 8,435,000</u> | <u>\$ 1,911,996</u> | <u>\$ 1,625,000</u> | <u>\$ 407,475</u> | <u>\$ 10,060,000</u> | <u>\$ 2,319,471</u> |

General Obligation & Revenue Bonds - Debt Service - \$8,435,000
 Revenue Bonds – Storm Water Funds - \$1,625,000



CAPITAL IMPROVEMENTS

The Capital Improvement Plan (CIP) process begins with departments editing and updating existing plans from previous years and adding or deleting projects. Once this is completed, Finance does an analysis of funding requirements and any related prioritization is done by the city manager. The analysis includes a review of projected working capital amounts available for the projects, any operating cost adjustments as a result of the improvement and the impact of future funding needs is determined. The mayor and council then use the compiled information in the CIP along with the results of public discussion, to determine which projects are to proceed and exactly how they will be funded.

IMPACTS OF OPERATIONS

The capital improvement projects in the budget for 2019 impact operations in a variety of ways as explained in the purpose column. Most replacements and improvements will reduce operating maintenance costs. Several new projects like those in Parks funds and new streets will enhance city services to residents with some direct impact on operations. The table below depicts how approved capital projects will be funded in 2019.

2019 CAPITAL FUNDING SOURCES

| <u>FUND</u> | <u>SOURCE</u> | <u>AMOUNT</u> |
|------------------------|---------------------------------|---------------|
| General | Property Taxes | 266,900 |
| Building Capital | Transfers from Electric & Sewer | 15,000 |
| Street Capital | Special Assessments | 567,000 |
| | Franchise Fees | 358,000 |
| | MSA Funding | 1,872,000 |
| | Bonding | 4,317,000 |
| Park Capital | Transfers from Water & Liquor | 100,000 |
| | Current Revenues | 214,000 |
| CRTV TIF Revenue | TIF Revenues | 400,000 |
| Garage | Revenue from charges | 335,000 |
| Information Technology | Revenue from charges | 70,000 |
| Golf | Reserves | 69,000 |
| Electric | Current Revenues | 1,634,373 |
| Water | Current Revenues | 128,500 |
| Sewer | Current Revenues | 50,000 |

\$10,396,773



2019 CAPITAL IMPROVEMENTS

| <u>PROJECT TITLE</u> | <u>FUND</u> | <u>AMOUNT</u> | <u>PURPOSE</u> |
|---|--------------------|----------------------|--|
| Police Evidence Locker & Steel Door | General | 10,500 | To provide extra security of police evidence |
| Entrance Monument | General | 5,000 | To serve as city monument marker on Main Street |
| Police Radios | General | 26,400 | Upgrade police radio's to more efficient and effective style |
| Police Body Cameras | General | 45,000 | Visual Security to provide police with additional evidence |
| Downtown Tractor Blower | General | 40,000 | Snow blower for downtown sidewalk clearing & Maintenance |
| Sign Replacement | General | 40,000 | Replace signs that don't meet retro-reflectivity regulations |
| Sidewalk Extensions | General | 5,000 | Safer travel for pedestrian traffic |
| Playground Rehabilitation | General | 25,000 | Properly maintain fall surface for playgrounds |
| Trail System Maintenance | General | 40,000 | Fog sealing to extend the life of the bituminous |
| Port of Anoka Docks | General | 30,000 | Deck surface maintenance for user safety |
| Park Services Gate | Building Capital | 15,000 | Additional security at park services building |
| Street Renewal Program | Street Capital | 3,061,000 | Complete reconstruction of several streets |
| North Street Reconstruction | Street Capital | 1,213,000 | Reconstruct North Street with funds from county & sale of property |
| Street Surface Improvement Project | Street Capital | 2,150,000 | Resurface several streets to extend life and improve quality |
| Bridge Repair | Street Capital | 50,000 | Maintenance to extend bridge life |
| Street Maintenance | Street Capital | 640,000 | Fog sealing and seal coating to extend street life |
| Anoka Nature Preserve | Park Capital | 40,000 | Design heated restroom facility |
| Mississippi Park Shoreline Restore | Park Capital | 164,000 | Reduce bank damage from ice and river current |
| Sunny Acres Park Improvement | Park Capital | 80,000 | Outfield leveling and irrigation repairs |
| Anoka Nature Preserve wetland Excavation | Park Capital | 30,000 | Improved habitat for wildlife and waterfowl |
| Commuter Rail Transit Village Land purchase | TIF Capital | 400,000 | Purchase land and cleanup for redevelopment |
| 3.5 yard Loader | Garage | 120,000 | Replace loader used for plowing, removing & hauling snow |
| Woodsman Wood Chipper | Garage | 60,000 | Replace chipper which has reached its end of life |
| Squad cars | Garage | 140,000 | Replace 3 squad cars |
| Broom for Mower | Garage | 15,000 | Existing broom is in poor condition and breaks down often |
| Network Computer | Information Tech | 20,000 | Software conversion requires dedicated network computer |
| City Security Camera costs | Information Tech | 50,000 | Maintenance and repair cost to city security cameras |
| Toro Greens Mower | Golf | 49,000 | Replace Greens Mower that has reached its end of life |
| Irrigation Pump Bowl | Golf | 20,000 | Significant reduction in water pressure requires new pump |



| | | | |
|------------------------------|----------|---------|---|
| Bucket Truck | Electric | 281,000 | Replace Bucket Truck #140 which has reached its end of life |
| Pickup Truck | Electric | 35,200 | Replace Pickup Truck #156 which has reached its end of life |
| Reel Trailer | Electric | 12,093 | Replace Reel Trailer #104 which has reached its end of life |
| Handheld Radios | Electric | 36,580 | Replace outdated handheld radios |
| Construct Garfield Circuits | Electric | 550,000 | Construct circuits out of the new Garfield substation |
| Substation Infrastructure | Electric | 500,000 | Repair/Add/Update/Complete Substation work |
| SCADA Substations | Electric | 100,000 | Add SCADA equipment that was never added to substations |
| SCADA Hardware Update | Electric | 62,000 | Replace/Update SCADA software |
| GIS Improvements | Electric | 57,500 | Upgrade GIS Mapping software |
| Pickup Truck w/Plow | Water | 43,000 | Replace pickup #750 with plow which has reached its end of life |
| Skid Steer | Water | 5,500 | Replace skid steer #713 which has reached its end of life |
| Water treatment plant repair | Water | 80,000 | Needed repairs to water treatment plant #3 |
| 8 1/2 Ave Lift Station | Sewer | 50,000 | Needed repairs to lift station |

\$10,396,773

The projects described above and on the previous pages are planned for 2019. The Capital Improvement Plan (CIP) is five years. In addition to the CIP, the City also completes an equipment replacement plan (ERP) that is twenty years out. Both of these plans assist the City with budgeting.

GENERAL FUND

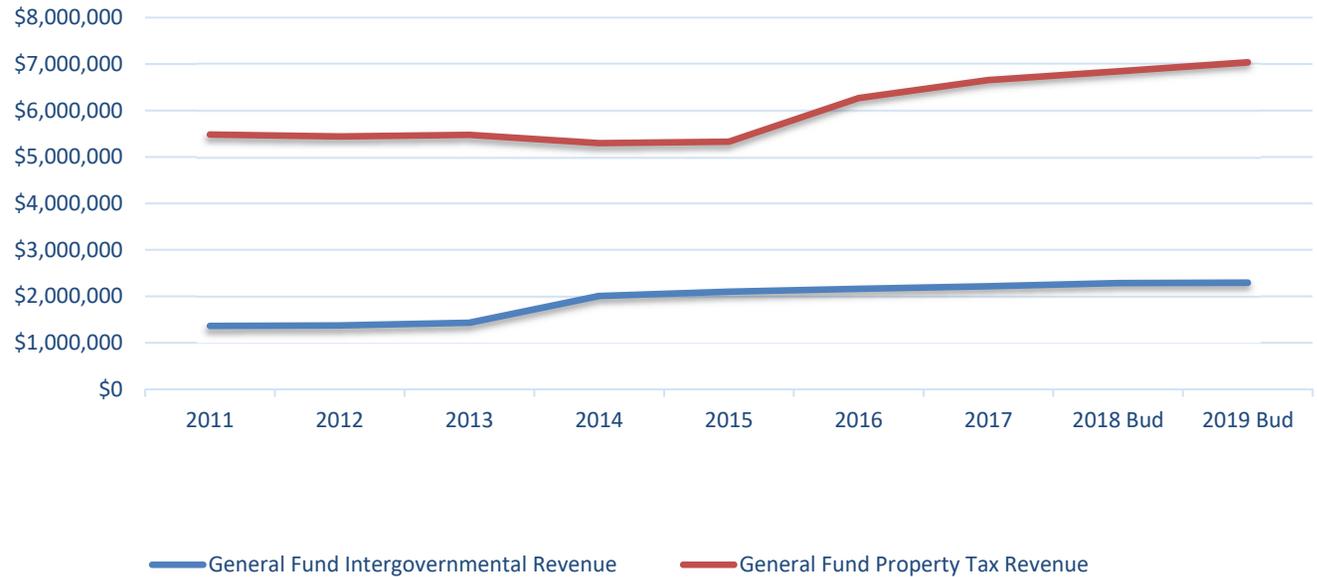
Property tax revenue is the amount needed to fill the gap between budgeted revenues and appropriations. The average increase in the levy for the general fund for years 2019 through 2021 is projected to be about 4.3%. This projection reflects basic increases in the levy for operations, capital and debt. Even with the increase in the levy, the projected to increase the average property tax payer's annual liability is less than 2%. This is the result of adding back over \$300,000 to the net tax capacity with added market value for new construction. Average annual operating appropriations are projected to increase of 3.4% during that same period but the city is planning on using some reserves to cover some capital outlay or debt service transfers in the future. The projected appropriation amounts may be reduced through cuts or increased as a result of unexpected costs or revenues. Property tax revenue sources may always change through reduced appropriations or changes in other revenue sources.

Tax base growth or decline is used as a guide in keeping property taxes at a reasonable level. In the current environment the tax base increased about 8.5% for budget year 2019. An increase in the tax base is also projected for 2020. Redevelopment and new projects help increase the tax base. The increase in tax base can sometimes translate into a decrease in the tax capacity rate unless other factors are adjusted by the state or the city increases the levy.



The City has an electric utility franchise fee that has been in place for many years. Currently the fee helps offset the amount of tax levy needed to fund general fund street operations. The City Council reviews the impacts of this fee and continues to analyze its usefulness. General Fund intergovernmental revenues are anticipated to remain fairly flat in 2019. Local government aid is derived from sales tax revenues and is allocated by the state legislature. In 2013, State legislators voted to increase the amount funded for local government aid. In 2019, the city property owners will experience an increase in property taxes. Although the levy increase was under 3%, changes in fiscal disparities and contributions along with increased values caused an increase in the tax capacity rate. The city is always strategizing to cope with the fluctuation in state aids and property values.

General Fund Historical Intergovernmental Revenues & Tax Levy



The graph reflects the relatively flat changes in the major revenues supporting the general fund, except in 2016 when the city increased the levy to replenish fund balances in governmental funds.

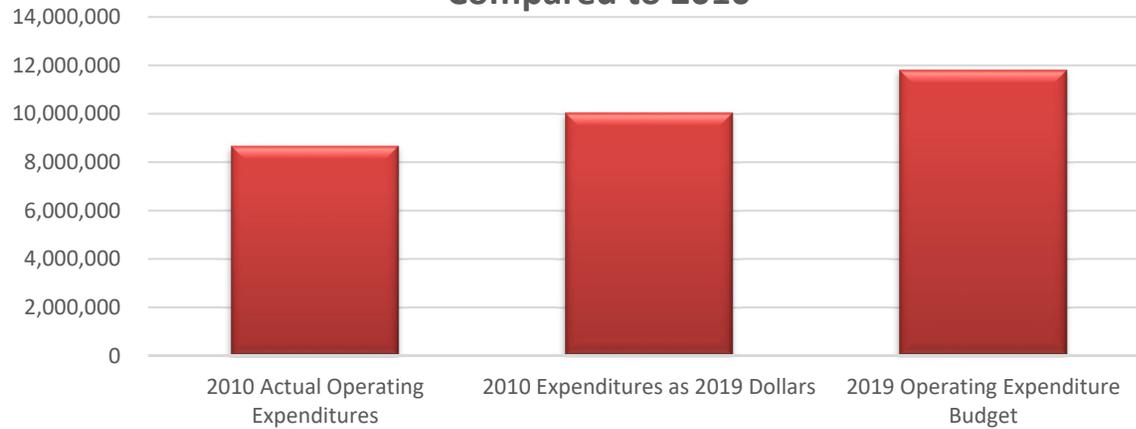
Licenses, permits and fines include building permits, which are volatile depending on new construction and remodeling projects. Based on projected construction projects, the current economy and historical information, revenue is projected to increase slightly as the 2018 construction season continued to be a strong year. Many projects are already underway and there is a continued positive outlook for 2019. Permit activity is expected to flatten out at higher levels in 2020. Various programs throughout the City generate charges for services. The volume of activity also fluctuates with construction. Charges for services are forecast to decrease as a result of the discontinuation of security services to Anoka Metro Regional Treatment Center by Anoka Police Department. Interest revenues are not anticipated to change when compared to 2018. Overall revenues are anticipated to increase by approximately 2% each year for the next several years.

General fund expenditures account for almost 20% of the City's total expenses. The general fund revenue and appropriation budgets are both \$12,549,988. There is an increase in both revenues and appropriations when compared to 2018 of \$64,433 or .52%. The increase is the result of an increase in police services for crime prevention and security. There are increases in all categories in the general fund except employee services, maintenance, and contingency funds. The largest increase is in capital outlay. Projects budgeted for 2019 include almost \$100,000 of work to trails, playgrounds and docks. The budget was specifically prepared to meet the budget goals, while assuring efficiency and effectiveness in all positions.

For 2019, the budget was prepared with the primary intention of maintaining core services and continuing to improve infrastructure throughout the city through

small increases in property taxes for the average tax payer. In 2018 the departments were requested to provide financial information by programs within a department. The City Council, through recommendations of city staff, is decreasing the General Fund operating expenditures by .1% or \$9,467 in 2019. The overall goal of preparing for our future and maintaining current services is attained. City Council and staff continue to focus on providing quality service to its citizens for the 2019 budget and beyond.

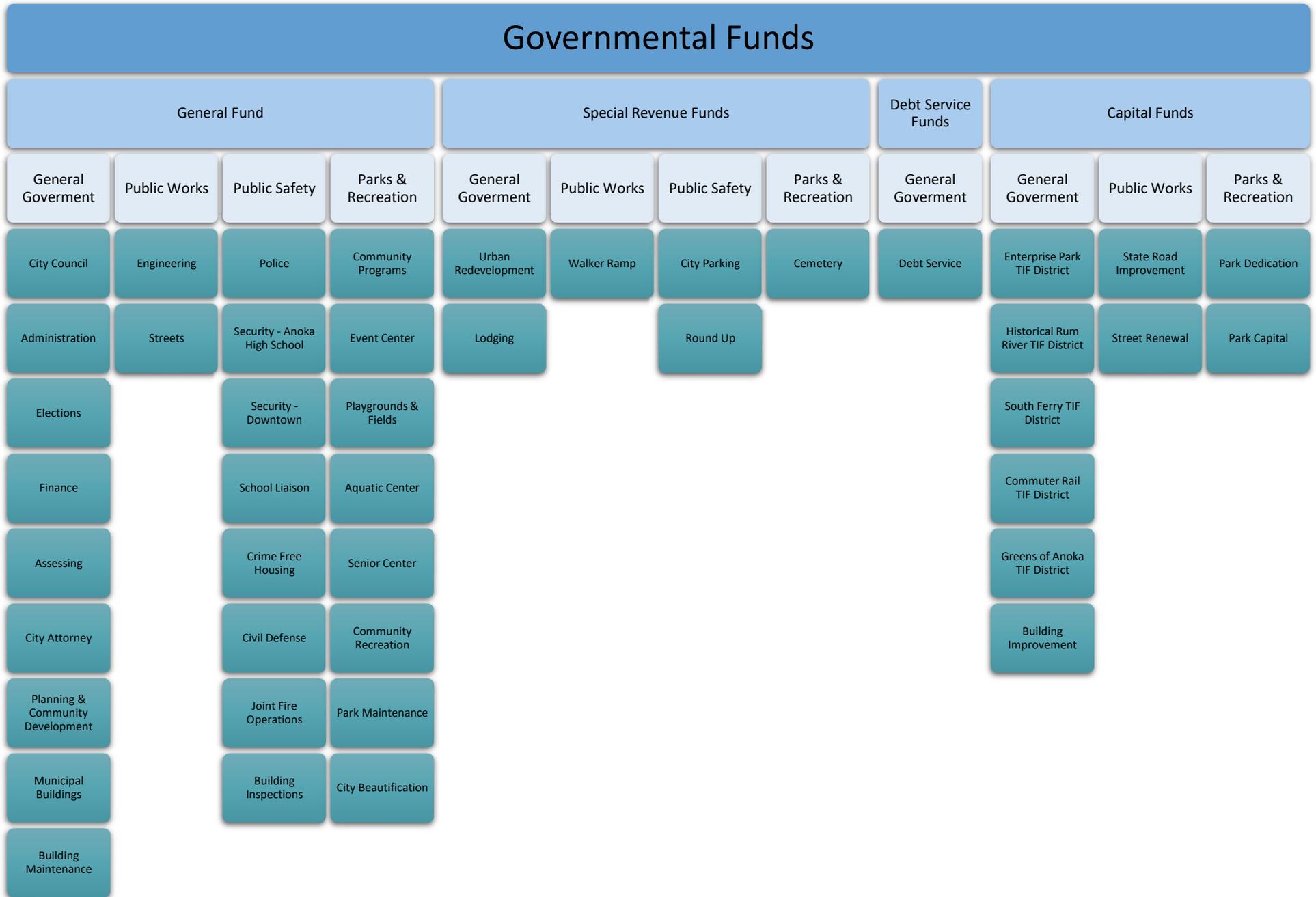
2019 General Fund Operating Expenditure Budget when Compared to 2010



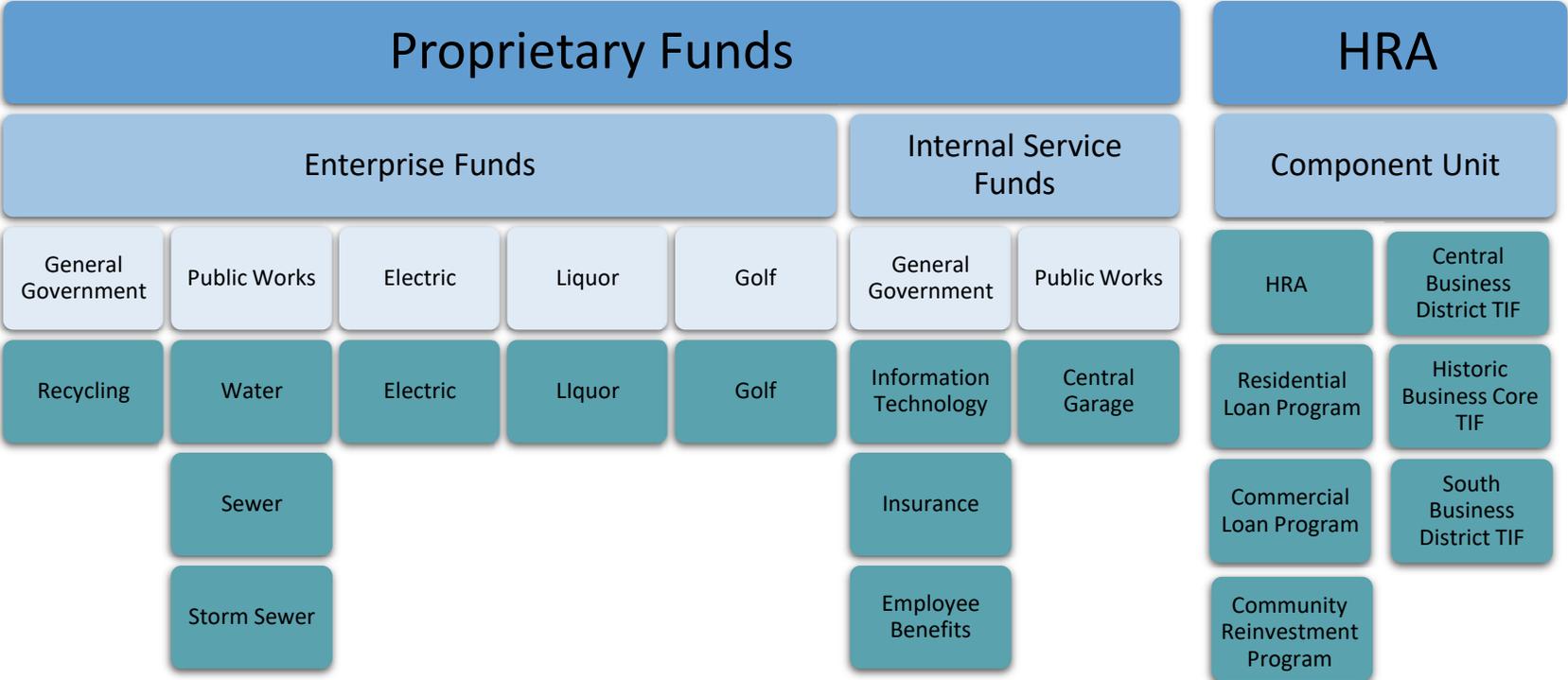
The graph above takes the 2010 operating budget for the General Fund and converts it to 2019 dollars. When comparing the current budget to actual expenditures from 2010, general fund expenditures are approximately 17.5% higher. The increase is a result of increased costs in professional services and contractual expenses. Salary expenditures were about 2.5% higher in 2019 when compared to 2010 converted to 2019 dollars.

City of Anoka

Funds and Departments Relationship



City of Anoka Funds and Departments Relationship



CITY OF ANOKA
ALL FUNDS COMPARATIVE BY OBJECT CLASSIFICATION (EXCLUDING HRA)

| REVENUES | ACTUAL 2014 | ACTUAL 2015 | ACTUAL 2016 | ACTUAL 2017 | ADOPTED 2018 | PROPOSED 2019 | Difference | Percent change |
|---------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|--------------------------|----------------------|-------------------|
| Property Tax | 8,252,307 | 8,371,829 | 6,870,080 | 7,222,789 | 7,435,585 | 7,616,164 | 180,579 | 2.4% |
| Special Assessments | 406,265 | 779,143 | 728,197 | 937,857 | 800,000 | 570,000 | (230,000) | -28.8% |
| Intergovernmental | 4,449,796 | 2,369,950 | 2,216,527 | 4,448,611 | 2,601,020 | 4,184,824 | 1,583,804 | 60.9% |
| Licenses & Permits | 467,613 | 670,749 | 516,502 | 510,866 | 495,400 | 491,640 | (3,760) | -0.8% |
| Fines & Forfeitures | 127,368 | 231,839 | 215,816 | 214,759 | 220,900 | 230,700 | 9,800 | 4.4% |
| Interest Earnings | 1,042,691 | 421,137 | 371,573 | 453,618 | 634,265 | 557,720 | (76,545) | -12.1% |
| Charges for Services | 4,431,127 | 4,305,142 | 4,017,566 | 4,175,244 | 4,291,280 | 4,056,589 | (234,691) | -5.5% |
| Utility Charges | 30,704,897 | 31,881,451 | 32,026,306 | 31,968,201 | 33,210,000 | 34,344,046 | 1,134,046 | 3.4% |
| Merchandise Sales | 4,266,647 | 4,253,637 | 4,206,605 | 4,502,172 | 4,296,000 | 4,544,500 | 248,500 | 5.8% |
| Miscellaneous | 2,111,046 | 1,776,556 | 889,463 | 1,737,991 | 1,049,425 | 1,462,280 | 412,855 | 39.3% |
| Franchise Fees | 1,331,956 | 1,344,354 | 1,334,187 | 1,315,417 | 1,331,000 | 1,336,000 | 5,000 | 0.4% |
| Issuance of Bonds | 6,383,638 | - | 1,563,811 | - | - | 9,900,000 | 9,900,000 | 100.0% |
| Transfers In/Reserves | 5,751,000 | 4,150,553 | 5,725,816 | 2,880,000 | 3,591,990 | 3,092,250 | (499,740) | -13.9% |
| TOTAL REVENUES | \$ 69,726,351 | \$ 60,556,340 | \$ 60,682,449 | \$ 60,367,525 | \$ 59,956,865 | \$ 72,386,713 | \$ 12,429,848 | 20.7% |
| EXPENDITURES | | | | | | | | |
| Personal Services | 9,621,386 | 9,800,772 | 10,892,299 | 11,432,939 | 11,306,600 | 11,950,274 | 643,674 | 5.7% |
| Supplies | 1,352,498 | 1,173,267 | 954,686 | 1,417,389 | 1,948,350 | 2,386,408 | 438,058 | 22.5% |
| Professional Services | 3,805,154 | 3,781,526 | 4,210,616 | 5,439,956 | 5,255,970 | 4,883,840 | (372,130) | -7.1% |
| Maintenance | 4,060,146 | 4,182,559 | 4,837,442 | 4,466,166 | 4,238,385 | 5,113,084 | 874,699 | 20.6% |
| Merchandise for resale | 3,332,975 | 3,219,985 | 3,254,372 | 3,471,157 | 3,306,500 | 3,475,700 | 169,200 | 5.1% |
| Purchased Power | 19,814,739 | 19,903,451 | 20,461,686 | 20,424,379 | 20,900,000 | 21,527,000 | 627,000 | 3.0% |
| Capital | 10,106,587 | 6,515,422 | 6,534,270 | 6,475,161 | 6,812,105 | 7,969,900 | 1,157,795 | 17.0% |
| Franchise Fees | 946,125 | 960,113 | 949,631 | 927,183 | 955,000 | 955,000 | - | 0.0% |
| Depreciation | 2,459,159 | 2,585,823 | 2,685,645 | 2,817,293 | 2,878,000 | 2,858,000 | (20,000) | -0.7% |
| Interest Expense | 31,984 | 30,498 | 615,210 | 611,783 | 629,760 | 667,310 | 37,550 | 6.0% |
| Debt | 1,006,588 | 8,336,482 | 540,000 | 2,299,323 | 675,000 | 675,000 | - | 0.0% |
| Transfers Out | 5,751,000 | 4,150,553 | 5,725,816 | 2,880,000 | 3,515,000 | 3,051,670 | (463,330) | -13.2% |
| TOTAL EXPENDITURES | \$ 62,288,341 | \$ 64,640,451 | \$ 61,661,673 | \$ 62,662,729 | \$ 62,420,670 | \$ 65,513,186 | \$ 3,092,516 | 5.0% |

CITY OF ANOKA
2019 BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

| REVENUES | ACTUAL 2014 | ACTUAL 2015 | ACTUAL 2016 | ACTUAL 2017 | ADOPTED 2018 | PROPOSED 2019 | Difference | Percent change |
|------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|--------------------------|---------------|-------------------|
| GENERAL FUND | | | | | | | | |
| Property Taxes | \$ 5,298,101 | \$ 5,329,192 | \$ 6,267,559 | \$ 6,654,637 | \$ 6,844,335 | \$ 7,036,564 | \$ 192,229 | 2.81% |
| Intergovernmental | 2,008,829 | 2,098,278 | 2,160,485 | 2,215,682 | 2,283,720 | 2,292,824 | 9,104 | 0.40% |
| Licenses & Permits | 427,821 | 626,408 | 471,156 | 438,588 | 440,500 | 438,400 | (2,100) | -0.48% |
| Fines & Forfeitures | 85,154 | 76,072 | 61,664 | 63,351 | 61,500 | 63,000 | 1,500 | 2.44% |
| Interest Earnings | 142,152 | 51,155 | 31,991 | 29,113 | 50,000 | 50,000 | - | 0.00% |
| Charges for Services | 1,224,658 | 1,120,363 | 1,067,557 | 1,120,379 | 1,141,550 | 861,200 | (280,350) | -24.56% |
| Miscellaneous | 71,237 | 232,793 | 212,565 | 215,706 | 197,950 | 88,500 | (109,450) | -55.29% |
| Franchise Fees | 967,141 | 979,433 | 968,629 | 946,078 | 966,000 | 956,000 | (10,000) | -1.04% |
| Transfers In/Reserves | 360,000 | 365,000 | 394,000 | 400,000 | 500,000 | 763,500 | 263,500 | 52.70% |
| Total General Fund | \$ 10,585,093 | \$ 10,878,694 | \$ 11,635,606 | \$ 12,083,534 | \$ 12,485,555 | \$ 12,549,988 | \$ 64,433 | 0.52% |
| SPECIAL REVENUES | | | | | | | | |
| Urban Redevelopment | \$ 219,704 | \$ 288,225 | \$ 95,823 | \$ 157,505 | \$ 101,025 | \$ 103,469 | \$ 2,444 | 2.42% |
| Round Up | 41,607 | 39,534 | 38,000 | 35,997 | 37,000 | 36,100 | (900) | -2.43% |
| Police Forfeiture | 15,989 | 12,310 | 11,778 | 6,898 | - | 7,200 | 7,200 | 100.00% |
| Cemetery | 82,459 | 81,683 | 152,134 | 78,717 | 109,515 | 74,280 | (35,235) | -32.17% |
| Parking | 107,608 | 80,276 | 89,245 | 102,666 | 174,375 | 141,470 | (32,905) | -18.87% |
| Lodging | 12,770 | 13,816 | 17,618 | 17,071 | 16,800 | 17,800 | 1,000 | 5.95% |
| Total Special Revenues | \$ 480,137 | \$ 515,844 | \$ 404,598 | \$ 398,854 | \$ 438,715 | \$ 380,319 | \$ (58,396) | -13.31% |
| DEBT SERVICE FUNDS | | | | | | | | |
| Property Taxes | \$ 386,018 | \$ 387,936 | \$ 156,789 | \$ 1,664 | \$ - | \$ - | - | 0.00% |
| Interest | 10,101 | 3,009 | (2,224) | 21,331 | 3,700 | 4,000 | 300 | 8.11% |
| Issuance of Bonds | 6,383,638 | - | - | - | - | - | - | 0.00% |
| Operating Transfer In | 1,440,000 | 568,500 | 2,290,961 | 960,000 | 1,085,000 | 1,779,470 | 694,470 | 64.01% |
| Total Debt Service Funds | \$ 8,219,757 | \$ 959,445 | \$ 2,445,526 | \$ 982,995 | \$ 1,088,700 | \$ 1,783,470 | \$ 694,770 | 63.82% |
| CAPITAL FUNDS | | | | | | | | |
| Building Capital Projects | \$ 499,408 | \$ 128,057 | \$ 499,485 | \$ 445,429 | \$ 108,300 | \$ 108,600 | \$ 300 | 0.28% |
| State Aid Construction | 1,147,401 | 11,472 | 3,781 | 343,357 | 4,200 | 2,000 | (2,200) | -52.38% |
| Street Renewal | 3,496,255 | 4,404,004 | 2,106,003 | 3,183,455 | 3,086,300 | 13,097,300 | 10,011,000 | 324.37% |
| Cemetery Construction | 1,892 | 915 | 287 | - | - | - | - | 0.00% |
| Park Capital Improvements | 2,360,758 | 841,315 | 526,672 | 237,218 | 276,375 | 460,900 | 184,525 | 66.77% |
| City Tax Increment Districts | 3,310,365 | \$ 3,502,250 | \$ 2,428,833 | \$ 2,078,106 | \$ 714,015 | \$ 908,200 | \$ 194,185 | 27.20% |
| Total Capital Projects | \$ 10,816,079 | \$ 8,888,013 | \$ 5,565,061 | \$ 6,287,565 | \$ 4,189,190 | \$ 14,577,000 | \$ 10,387,810 | 247.97% |

CITY OF ANOKA
2019 BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

| REVENUES (continued) | ACTUAL 2014 | ACTUAL 2015 | ACTUAL 2016 | ACTUAL 2017 | ADOPTED 2018 | PROPOSED 2019 | Difference | Percent change |
|---------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|--------------------------|---------------|-------------------|
| ENTERPRISE FUNDS | | | | | | | | |
| Electric | \$ 28,173,981 | \$ 28,335,177 | \$ 28,316,801 | \$ 28,441,359 | \$ 29,415,500 | \$ 30,275,275 | \$ 859,775 | 2.92% |
| Water | 1,806,786 | 1,953,628 | 1,965,112 | 2,021,422 | 1,993,000 | 2,038,500 | 45,500 | 2.28% |
| Sanitary Sewer | 2,171,242 | 2,237,827 | 2,207,134 | 2,256,723 | 2,375,200 | 2,498,800 | 123,600 | 5.20% |
| Storm Sewer | 476,531 | 477,286 | 493,487 | 577,575 | 618,900 | 691,171 | 72,271 | 11.68% |
| Liquor | 4,217,278 | 4,192,360 | 4,135,846 | 4,440,047 | 4,237,500 | 4,458,700 | 221,200 | 5.22% |
| Golf | 924,354 | 936,675 | 982,169 | 915,768 | 1,049,550 | 1,074,550 | 25,000 | 2.38% |
| Refuse Collection | 137,740 | 113,520 | 115,277 | 107,698 | 107,800 | - | (107,800) | -100.00% |
| Recycling | 260,070 | 288,284 | 297,412 | 302,786 | 324,250 | 357,670 | 33,420 | 10.31% |
| Total Enterprise Funds | \$ 38,167,982 | \$ 38,534,757 | \$ 38,513,238 | \$ 39,063,378 | \$ 40,121,700 | \$ 41,394,666 | \$ 1,272,966 | 3.17% |
| INTERNAL SERVICE FUNDS | | | | | | | | |
| Garage | \$ 574,658 | \$ 620,104 | \$ 1,314,682 | \$ 711,984 | \$ 741,185 | \$ 780,655 | \$ 39,470 | 5.33% |
| Information Systems | 435,312 | 343,358 | 377,619 | 386,257 | 420,335 | 454,130 | 33,795 | 8.04% |
| Insurance | 437,910 | 426,599 | 430,559 | 446,484 | 434,485 | 424,485 | (10,000) | -2.30% |
| Employee Benefits | 21,904 | 10,163 | 7,339 | 6,474 | 37,000 | 42,000 | 5,000 | 13.51% |
| Total Internal Service Funds | \$ 1,469,784 | \$ 1,400,224 | \$ 2,130,199 | \$ 1,551,199 | \$ 1,633,005 | \$ 1,701,270 | \$ 68,265 | 4.18% |
| Total Revenues (sources) | \$ 69,738,832 | \$ 61,176,977 | \$ 60,694,228 | \$ 60,367,525 | \$ 59,956,865 | \$ 72,386,713 | \$ 12,429,848 | 20.73% |
| TOTAL SOURCES | \$ 69,738,832 | \$ 61,176,977 | \$ 60,694,228 | \$ 60,367,525 | \$ 59,956,865 | \$ 72,386,713 | \$ 12,429,848 | 20.73% |

CITY OF ANOKA
2019 BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

| APPROPRIATIONS | ACTUAL 2014 | ACTUAL 2015 | ACTUAL 2016 | ACTUAL 2017 | ADOPTED 2018 | PROPOSED 2019 | Difference | Percent change |
|-----------------------------|----------------|----------------|----------------|----------------|-----------------|------------------|-------------|-------------------|
| GENERAL FUND | | | | | | | | |
| Council | \$ 94,762 | 95,488 | 93,468 | \$ 94,627 | \$ 112,040 | \$ 123,810 | \$ 11,770 | 10.51% |
| Administrative Services | 377,573 | 322,478 | 385,623 | 409,039 | 352,875 | 347,825 | (5,050) | -1.43% |
| Finance | 404,102 | 415,405 | 452,528 | 484,465 | 491,690 | 455,110 | (36,580) | -7.44% |
| Legal | 174,179 | 187,801 | 179,861 | 185,691 | 205,500 | 207,500 | 2,000 | 0.97% |
| Planning & Comm Development | 394,212 | 335,727 | 430,549 | 490,666 | 469,255 | 429,160 | (40,095) | -8.54% |
| Municipal Buildings | 328,751 | 412,408 | 369,811 | 281,530 | 321,115 | 286,880 | (34,235) | -10.66% |
| Police | 4,215,403 | 4,385,214 | 4,844,187 | 4,800,134 | 5,154,345 | 5,188,395 | 34,050 | 0.66% |
| Fire | 535,500 | 551,459 | 591,931 | 624,487 | 672,565 | 699,470 | 26,905 | 4.00% |
| Building Inspections | 185,716 | 174,928 | 179,918 | 181,975 | 180,025 | 183,085 | 3,060 | 1.70% |
| Public Works | 1,218,735 | 1,206,991 | 1,261,723 | 1,519,116 | 1,548,670 | 1,540,245 | (8,425) | -0.54% |
| Recreation | 1,018,868 | 1,070,789 | 1,125,581 | 1,200,970 | 1,275,120 | 1,211,430 | (63,690) | -4.99% |
| Parks | 739,188 | 770,071 | 725,104 | 997,586 | 982,355 | 1,181,078 | 198,723 | 20.23% |
| Unallocated | 79,418 | 67,255 | 69,347 | 67,408 | 155,000 | 129,000 | (26,000) | -16.77% |
| Transfers Out | 1,220,000 | 94,000 | 2,024,650 | 580,000 | 565,000 | 567,000 | 2,000 | 0.35% |
| Total General Fund | \$ 10,986,407 | \$ 10,090,014 | \$ 12,734,281 | \$ 11,917,694 | \$ 12,485,555 | \$ 12,549,988 | \$ 64,433 | 0.52% |
| SPECIAL REVENUES | | | | | | | | |
| Urban Redevelopment | 3,553 | 928 | 895 | 880 | 85 | 925 | 840 | 988.24% |
| Round Up | 41,594 | 38,799 | 39,491 | 34,442 | 37,000 | 36,100 | (900) | -2.43% |
| Police Forfeiture | 1,627 | 28,314 | 9,030 | 619 | - | 400 | 400 | 100.00% |
| Cemetery | 99,184 | 126,984 | 89,066 | 116,562 | 109,515 | 74,280 | (35,235) | -32.17% |
| Parking | 173,915 | 175,631 | 176,106 | 225,581 | 174,375 | 139,750 | (34,625) | -19.86% |
| Lodging | 12,039 | 12,832 | 17,543 | 15,267 | 16,655 | 17,800 | 1,145 | 6.87% |
| Total Special Revenues | \$ 331,912 | \$ 383,488 | \$ 332,131 | \$ 393,351 | \$ 337,630 | \$ 269,255 | \$ (68,375) | -20.25% |
| DEBT SERVICE FUNDS | | | | | | | | |
| Bond Principal (refunding) | \$ 580,239 | \$ 7,709,150 | \$ 540,000 | \$ 2,105,000 | \$ 675,000 | \$ 675,000 | - | 0.00% |
| Bond Interest | 421,218 | 452,558 | 373,540 | 325,129 | 269,790 | 265,310 | (4,480) | -1.66% |
| Total Debt Service Funds | \$ 1,001,457 | \$ 8,161,708 | \$ 913,540 | \$ 2,430,129 | \$ 944,790 | \$ 940,310 | \$ (4,480) | -0.47% |

CITY OF ANOKA
2019 BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

| APPROPRIATIONS, (Continued) | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ADOPTED | PROPOSED | Difference | Percent |
|--|---------------|----------------|---------------|----------------|----------------|---------------|--------------|----------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | | change |
| CAPITAL FUNDS | | | | | | | | |
| Building Capital Projects | \$ 908,579 | \$ 797,824 | \$ 316,007 | \$ 313,622 | \$ 156,840 | \$ 18,660 | \$ (138,180) | -88.10% |
| State Aid Construction | 776,050 | 429,092 | - | 981,750 | - | - | - | 0.00% |
| Street Renewal | 4,470,190 | 3,335,070 | 1,531,672 | 3,999,776 | 3,553,260 | 7,138,515 | 3,585,255 | 100.90% |
| Cemetery Construction | - | - | 69,666 | - | - | - | - | 0.00% |
| Park Capital Improvments | 2,210,491 | 780,231 | 268,876 | 256,582 | 450,455 | 325,465 | (124,990) | -27.75% |
| City Tax Increment Districts | 4,087,060 | 2,983,539 | 7,018,847 | 2,815,169 | 3,478,900 | 1,400,840 | (2,078,060) | -59.73% |
| Total Capital Projects | \$ 12,452,370 | \$ 8,325,756 | \$ 9,205,068 | \$ 8,366,899 | \$ 7,639,455 | \$ 8,883,480 | \$ 1,244,025 | 16.28% |
| ENTERPRISE FUNDS | | | | | | | | |
| Electric | \$ 26,742,329 | \$ 27,764,960 | \$ 27,633,076 | \$ 28,089,231 | \$ 29,390,515 | \$ 29,979,890 | \$ 589,375 | 2.01% |
| Water | 1,444,995 | 1,379,655 | 1,420,907 | 1,364,508 | 1,564,975 | 1,894,200 | 329,225 | 21.04% |
| Sanitary Sewer | 2,114,671 | 2,020,883 | 2,208,099 | 2,253,681 | 2,385,740 | 2,631,825 | 246,085 | 10.31% |
| Storm Sewer | 185,703 | 209,973 | 293,823 | 227,033 | 324,010 | 683,870 | 359,860 | 111.06% |
| Liquor | 4,316,772 | 4,135,611 | 4,078,948 | 4,293,932 | 4,235,460 | 4,588,915 | 353,455 | 8.35% |
| Golf | 957,105 | 1,041,344 | 1,077,349 | 1,106,839 | 1,043,260 | 1,101,745 | 58,485 | 5.61% |
| Refuse Collection | 137,319 | 125,761 | 117,497 | 112,514 | 107,380 | - | (107,380) | -100.00% |
| Recycling | 271,943 | 285,046 | 294,308 | 297,314 | 320,910 | 354,485 | 33,575 | 10.46% |
| Total Enterprise Funds | \$ 36,170,837 | \$ 36,963,233 | \$ 37,124,007 | \$ 37,745,052 | \$ 39,372,250 | \$ 41,234,930 | \$ 1,862,680 | 4.73% |
| INTERNAL SERVICE FUNDS | | | | | | | | |
| Garage | \$ 665,199 | \$ 650,676 | \$ 708,511 | \$ 764,035 | \$ 731,145 | \$ 698,674 | \$ (32,471) | -4.44% |
| Information Systems | 300,369 | 271,328 | 337,322 | 369,039 | 433,140 | 457,529 | 24,389 | 5.63% |
| Insurance | 408,730 | 377,953 | 294,598 | 606,295 | 447,705 | 447,965 | 260 | 0.06% |
| Employee Benefits | (27,313) | 46,505 | 21,240 | 70,235 | 29,000 | 31,055 | 2,055 | 7.09% |
| Total Internal Service Funds | \$ 1,346,985 | \$ 1,346,462 | \$ 1,361,671 | \$ 1,809,604 | \$ 1,640,990 | \$ 1,635,223 | \$ (5,767) | -0.35% |
| COMPONENT UNIT | | | | | | | | |
| HRA | \$ 167,687 | \$ 197,150 | \$ 197,150 | \$ 326,845 | \$ 326,845 | \$ 504,810 | \$ 129,695 | 65.78% |
| MHRA | - | - | - | - | - | - | - | -0.01% |
| Other | - | - | - | - | - | - | - | -0.01% |
| Fire | - | - | - | - | - | - | - | -0.01% |
| HRA Tax Increment District | 15,877 | 729,065 | 729,065 | 386,785 | 386,785 | 153,565 | (342,280) | -46.95% |
| Total Component Unit | \$ 183,564 | \$ 926,215 | \$ 926,215 | \$ 713,630 | \$ 713,630 | \$ 658,375 | \$ (212,585) | -22.95% |
| Total Appropriations (uses) | \$ 62,289,968 | \$ 65,270,661 | \$ 61,670,698 | \$ 62,662,729 | \$ 62,420,670 | \$ 65,513,186 | \$ 3,092,516 | 4.95% |
| TOTAL SOURCES (USES) | \$ 7,448,864 | \$ (4,093,684) | \$ (976,470) | \$ (2,295,204) | \$ (2,463,805) | \$ 6,873,527 | \$ 9,337,332 | 378.98% |
| Source or (Use) of Equity or Fund Balance | \$ 7,448,864 | \$ (4,093,684) | \$ (976,470) | \$ (2,295,204) | \$ (2,463,805) | \$ 6,873,527 | \$ 9,337,332 | 378.98% |

CITY OF ANOKA

2018 BUDGET SUMMARY - MAJOR V.S. NON-MAJOR FUNDS (EXCLUDING HRA)

| REVENUES | ACTUAL 2014 | ACTUAL 2015 | ACTUAL 2016 | ACTUAL 2017 | ADOPTED 2018 | PROPOSED 2019 | Difference | Percent change |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|--------------------------|----------------------|---------------------------|
| MAJOR GOVERNMENTAL FUNDS | | | | | | | | |
| General Funds | \$ 10,585,093 | \$ 10,878,694 | \$ 11,635,606 | \$ 12,083,534 | \$ 12,485,555 | \$ 12,549,988 | \$ 64,433 | 0.52% |
| Debt Service Funds | 8,219,757 | 959,445 | 2,445,526 | 982,995 | 1,088,700 | 1,783,470 | 694,770 | 63.82% |
| Street Renewal | 3,496,255 | 4,404,004 | 2,106,003 | 3,183,455 | 3,086,300 | 13,097,300 | 10,011,000 | 324.37% |
| City Tax Increment Districts | 3,310,365 | 3,502,250 | 2,428,833 | 2,078,106 | 714,015 | 908,200 | 194,185 | 27.20% |
| Total Major Governmental Funds | 25,611,470 | 19,744,393 | 18,615,968 | 18,328,090 | 17,374,570 | 28,338,958 | 10,964,388 | 63.11% |
| NON-MAJOR GOVERNMENTAL FUNDS | 4,473,607 | 877,283 | 1,434,823 | 1,424,858 | 827,590 | 951,819 | 124,229 | 15.01% |
| Total Governmental funds | 30,085,077 | 20,621,676 | 20,050,791 | 19,752,948 | 18,202,160 | 29,290,777 | 11,088,617 | 60.92% |
| REVENUES (Continued) | | | | | | | | |
| | ACTUAL 2014 | ACTUAL 2015 | ACTUAL 2016 | ACTUAL 2017 | ADOPTED 2018 | PROPOSED 2019 | Difference | Percent change |
| MAJOR ENTERPRISE FUNDS | | | | | | | | |
| Electric | 28,173,981 | \$ 28,335,177 | \$ 28,316,801 | \$ 28,441,359 | 29,415,500 | 30,275,275 | \$ 859,775 | 2.92% |
| Water | 1,806,786 | 1,953,628 | 1,965,112 | 2,021,422 | 1,993,000 | 2,038,500 | 45,500 | 2.28% |
| Storm Sewer | 476,531 | 477,286 | 493,487 | 577,575 | 618,900 | 691,171 | 72,271 | 11.68% |
| Liquor | 4,217,278 | 4,192,360 | 4,135,846 | 4,440,047 | 4,237,500 | 4,458,700 | 221,200 | 5.22% |
| Total Major Enterprise funds | 34,674,576 | 34,958,451 | 34,911,246 | 35,480,403 | 36,264,900 | 37,463,646 | 1,198,746 | 3.31% |
| NON-MAJOR ENTERPRISE FUNDS | \$ 3,493,406 | 3,576,306 | 3,601,992 | 3,582,975 | 3,856,800 | 3,931,020 | 74,220 | 1.92% |
| INTERNAL SERVICE FUNDS | | | | | | | | |
| Total Proprietary funds | 1,469,784 | 1,400,224 | 2,130,199 | 1,551,199 | 1,633,005 | 1,701,270 | 68,265 | 4.18% |
| Total Proprietary funds | 39,637,766 | 39,934,981 | 40,643,437 | 40,614,577 | 41,754,705 | 43,095,936 | 1,341,231 | 3.21% |
| Total Revenues (sources) | <u>\$ 69,722,843</u> | <u>\$ 60,556,657</u> | <u>\$ 60,694,228</u> | <u>\$ 60,367,525</u> | <u>\$ 59,956,865</u> | <u>\$ 72,386,713</u> | <u>\$ 12,429,848</u> | <u>20.73%</u> |

CITY OF ANOKA
2018 BUDGET SUMMARY - MAJOR V.S. NON-MAJOR FUNDS (EXCLUDING HRA)

| APPROPRIATIONS | ACTUAL 2014 | ACTUAL 2015 | ACTUAL 2016 | ACTUAL 2017 | ADOPTED 2018 | PROPOSED 2019 | Difference | Percent change |
|--|------------------------|------------------------|------------------------|------------------------|-------------------------|--------------------------|-------------------|---------------------------|
| MAJOR GOVERNMENTAL FUNDS | | | | | | | | |
| General Funds | \$ 10,986,407 | \$ 10,090,014 | \$ 12,734,281 | \$ 11,917,694 | \$ 12,485,555 | \$ 12,549,988 | \$ 64,433 | 0.52% |
| State Aid Construction | 776,050 | 429,092 | - | 981,750 | - | - | - | 0.00% |
| Street Renewal | 4,470,190 | 3,335,070 | 1,531,672 | 3,999,776 | 3,553,260 | 7,138,515 | 3,585,255 | 100.90% |
| City Tax Increment Districts | 4,087,060 | 2,983,539 | 7,018,847 | 2,815,169 | 3,478,900 | 1,400,840 | (2,078,060) | -59.73% |
| Total Major Governmental Funds | <u>20,319,707</u> | <u>16,837,715</u> | <u>21,284,800</u> | <u>19,714,389</u> | <u>19,517,715</u> | <u>21,089,343</u> | <u>1,571,628</u> | <u>8.05%</u> |
| NON-MAJOR GOVERNMENTAL FUNDS | 4,450,812 | 9,493,041 | 1,900,220 | 3,393,684 | 1,889,715 | 1,553,690 | (336,025) | -17.78% |
| Total Governmental Funds | <u>\$ 24,770,519</u> | <u>26,330,756</u> | <u>23,185,020</u> | <u>23,108,073</u> | <u>21,407,430</u> | <u>22,643,033</u> | <u>1,235,603</u> | <u>5.77%</u> |
| MAJOR ENTERPRISE FUNDS | | | | | | | | |
| Electric | \$ 26,742,329 | 27,764,960 | 27,633,076 | 28,089,231 | 29,390,515 | 29,979,890 | 589,375 | 2.01% |
| Water | 1,444,995 | 1,379,655 | 1,420,907 | 1,364,508 | 1,564,975 | 1,894,200 | 329,225 | 21.04% |
| Sanitary Sewer | 2,114,671 | 2,020,883 | 2,208,099 | 2,253,681 | 2,385,740 | 2,631,825 | 246,085 | 10.31% |
| Storm Sewer | 185,703 | 209,973 | 293,823 | 227,033 | 324,010 | 683,870 | 359,860 | 111.06% |
| Liquor | 4,316,772 | 4,135,611 | 4,078,948 | 4,293,932 | 4,235,460 | 4,588,915 | 353,455 | 8.35% |
| Total Major Enterprise funds | <u>34,804,470</u> | <u>35,511,082</u> | <u>35,634,853</u> | <u>36,228,385</u> | <u>37,900,700</u> | <u>39,778,700</u> | <u>1,878,000</u> | <u>4.96%</u> |
| NON MAJOR ENTERPRISE FUNDS | 1,366,367 | 1,452,151 | 1,489,154 | 1,516,667 | 1,471,550 | 1,456,230 | (15,320) | -1.04% |
| INTERNAL SERVICE FUNDS | 1,346,985 | 1,346,462 | 1,361,671 | 1,809,604 | 1,640,990 | 1,635,223 | (5,767) | -0.35% |
| Total Proprietary funds | <u>\$ 37,517,822</u> | <u>38,309,695</u> | <u>38,485,678</u> | <u>39,554,656</u> | <u>41,013,240</u> | <u>42,870,153</u> | <u>1,856,913</u> | <u>4.53%</u> |
| Total Appropriations (uses) | <u>\$ 62,288,341</u> | <u>\$ 64,640,451</u> | <u>61,670,698</u> | <u>62,662,729</u> | <u>62,420,670</u> | <u>65,513,186</u> | <u>3,092,516</u> | <u>4.95%</u> |
| Source or (Use) of Equity or Fund Balance | <u>\$ 7,434,502</u> | <u>\$ (4,083,794)</u> | <u>(976,470)</u> | <u>(2,295,204)</u> | <u>(2,463,805)</u> | <u>6,873,527</u> | | |

Schedule of Tax Levies

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------|
| General Fund Levy | \$5,323,265 | \$5,323,680 | \$6,297,575 | \$6,641,230 | \$6,838,335 | \$7,028,564 | 2.78% |
| Debt Service Levy | 389,000 | 388,585 | 155,900 | 0 | 0 | 0 | 0.00% |
| Total Levy | <u>5,712,265</u> | <u>5,712,265</u> | <u>6,453,475</u> | <u>6,641,230</u> | <u>6,838,335</u> | <u>7,028,564</u> | 2.78% |
| | | | | | | | |
| Housing & Redevelopment Authority: | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | |
| HRA Levy | <u>\$192,150</u> | <u>\$192,150</u> | <u>\$219,900</u> | <u>\$230,000</u> | <u>\$252,000</u> | <u>\$273,380</u> | 8.48% |

**CITY OF ANOKA
2019 BUDGET
Estimated Cost of City Services**

| | ADOPTED 2019 | |
|--------------------------------------|---------------|------------------|
| | % of Levy | Amount of Levy |
| City Council | 1.41% | 10.48 |
| City Admin | 3.70% | 27.58 |
| City Attorney | 1.46% | 10.89 |
| Finance | 5.08% | 37.82 |
| Human Resources | 0.00% | - |
| Planning | 0.00% | - |
| Unallocated | 0.37% | 2.75 |
| GENERAL GOVERNMENT | 12.02% | \$ 89.51 |
| Public Works | 0.98% | 7.32 |
| Building Maint | 3.26% | 24.27 |
| Infrastructure | 0.00% | - |
| PUBLIC WORKS | 4.24% | \$ 31.59 |
| Police | | |
| Police | 43.74% | 325.89 |
| Police Security | 6.03% | 44.89 |
| Police Total | 49.77% | 370.78 |
| Fire | 7.94% | 59.18 |
| Inspections/Property Maintenance | -3.38% | (25.19) |
| Planning & Development | 4.01% | 29.85 |
| PUBLIC SAFETY | 58.34% | \$ 434.62 |
| Recreation | 5.49% | 40.90 |
| Senior Ctr | 2.42% | 18.02 |
| Aquatic Ctr | -0.16% | (1.20) |
| Park Maintenance | 9.60% | 71.50 |
| PARKS & RECREATION | 17.34% | \$ 129.22 |
| DEBT SERVICE | 8.06% | \$ 60.03 |
| Average Cost of City Services | 100% | \$ 744.97 |

2019 Levy based on a home with a 1/2/18 market value of \$223,500

**CITY OF ANOKA
FULL-TIME EQUIVALENTS**

| | 2014 AUTHORIZED | 2015 AUTHORIZED | 2016 AUTHORIZED | 2017 AUTHORIZED | 2018 BUDGETED | 2019 BUDGETED |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|
| CITY MANAGER-ADMINISTRATION | 4.63 | 4.63 | 5.15 | 3.45 | 3.45 | 3.45 |
| ASSESSING | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| FINANCE | 4.60 | 4.60 | 4.65 | 4.70 | 4.70 | 4.70 |
| COMMUNITY DEVELOPMENT | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| PLANNING & PROPERTY MAINT/INSPECTION | 3.40 | 3.15 | 3.25 | 2.80 | 3.05 | 2.80 |
| BUILDING MAINTENANCE | 0.95 | 0.75 | 1.75 | 1.60 | 1.48 | 1.50 |
| MUNICIPAL BUILDINGS | 0.48 | 0.35 | 0.33 | 0.45 | 0.43 | 0.45 |
| TOTAL GENERAL GOVERNMENT | 16.06 | 15.48 | 17.13 | 15.00 | 15.10 | 14.90 |
| BUILDING INSPECTION | 1.60 | 1.60 | 1.50 | 1.45 | 1.20 | 1.20 |
| POLICE | 30.08 | 30.28 | 34.55 | 35.85 | 29.95 | 33.00 |
| SECURITY - REGIONAL TREATMENT CENTER | 0.45 | 0.50 | 0.45 | 1.60 | 1.60 | 0.00 |
| SECURITY - TECHNICAL COLLEGE | 0.05 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| SECURITY - HIGH SCHOOL | 0.05 | 0.10 | 0.05 | 0.10 | 0.10 | 0.15 |
| SCHOOL LIASON OFFICER | 1.85 | 1.85 | 1.85 | 1.85 | 1.85 | 1.85 |
| DOWNTOWN LIASON-CRIME FREE HOUSING | 0.00 | 0.00 | 0.00 | 1.50 | 3.50 | 5.00 |
| <i>POLICE</i> | <i>32.48</i> | <i>32.83</i> | <i>36.90</i> | <i>40.90</i> | <i>37.00</i> | <i>40.00</i> |
| <i>FIRE</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> |
| TOTAL PUBLIC SAFETY | 34.08 | 34.43 | 38.40 | 42.35 | 38.20 | 41.20 |
| ENGINEERING | 1.75 | 1.75 | 1.33 | 1.30 | 1.30 | 1.30 |
| STREETS | 6.68 | 7.18 | 7.18 | 6.70 | 6.48 | 7.70 |
| TOTAL PUBLIC WORKS | 8.43 | 8.93 | 8.51 | 8.00 | 7.78 | 9.00 |
| EVENT CENTER | 0.00 | 0.40 | 0.50 | 0.40 | 0.38 | 0.40 |
| SENIOR CENTER | 0.33 | 0.33 | 0.55 | 0.60 | 0.55 | 0.60 |
| AQUATIC CENTER | 0.28 | 0.28 | 0.28 | 0.55 | 0.40 | 0.60 |
| COMMUNITY PROGRAMS AND RECREATION | 1.63 | 1.63 | 1.58 | 2.25 | 2.65 | 2.25 |
| MUNICIPAL PARKS | 4.08 | 4.08 | 4.73 | 4.50 | 4.50 | 6.45 |
| SHADE TREE BEAUTIFICATION | 0.18 | 0.18 | 0.18 | 0.20 | 0.20 | 0.20 |
| TOTAL PARKS AND RECREATION | 6.50 | 6.90 | 7.81 | 8.50 | 8.68 | 10.50 |
| TOTAL GENERAL FUND | 65.07 | 65.74 | 71.84 | 73.85 | 69.76 | 75.60 |
| HRA | 1.00 | 0.75 | 0.75 | 1.00 | 1.00 | 1.00 |
| PARKING | 0.85 | 0.80 | 0.85 | 0.85 | 0.85 | 0.85 |
| CEMETERY | 0.88 | 0.88 | 1.00 | 0.65 | 0.60 | 0.65 |
| CENTRAL EQUIPMENT (GARAGE) | 1.05 | 1.45 | 1.55 | 1.55 | 1.55 | 1.55 |
| ELECTRIC | 18.40 | 17.40 | 18.35 | 18.30 | 18.30 | 18.30 |
| WATER | 3.26 | 3.56 | 3.56 | 3.55 | 3.55 | 3.55 |
| SEWER | 3.26 | 2.96 | 2.96 | 2.95 | 2.95 | 2.95 |
| LIQUOR STORES | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| GOLF COURSE | 3.12 | 3.25 | 2.55 | 2.95 | 2.95 | 2.95 |
| RECYCLING | 0.38 | 0.37 | 0.35 | 0.35 | 0.35 | 0.35 |
| TOTAL OTHER FUNDS | 36.20 | 35.42 | 35.92 | 36.15 | 36.10 | 36.15 |
| | 101.27 | 101.16 | 107.76 | 110.00 | 105.86 | 111.75 |

City of Anoka
Principal Taxpayers

| TAXPAYER | TYPE OF BUSINESS | PAY 2019 | |
|---------------------------|--------------------------|--------------------------------|--------------------------------|
| | | INDIVIDUAL TAX CAPACITY | % OF TOTAL TAX CAPACITY |
| CUTTERS GROVE LTD | APARTMENTS | 331,530 | 1.8% |
| FEDERAL CARTRIDGE | AMMUNITION MANUFACTURING | 321,276 | 1.7% |
| HOFFMAN ENCLOSURES | ELECTRICAL ENCLOSURES | 304,819 | 1.6% |
| WALKER SENIOR HOUSING | APARTMENTS | 294,922 | 1.6% |
| THE HOMESTEAD AT ANOKA | APARTMENTS | 272,765 | 1.5% |
| ANOKA INDUSTRIAL LLC | DECOPAC | 266,798 | 1.4% |
| AD CENTER LLC | AMMUNITION WAREHOUSING | 262,290 | 1.4% |
| HEALTH PARTNERS | HEALTH CARE | 232,586 | 1.2% |
| CRETEX COMPANIES | MEDICAL DEVICE MFG | 225,994 | 1.2% |
| PAUL & ELEANOR SADE TRUST | SHEET STEEL FABRICATION | 215,642 | 1.1% |
| | | 2,728,622 | 14.5% |

2017 Per Capita Governmental Fund Expenditures for Metro Area Cities with Population 14,000-23,000

| | | | |
|------------------|------------------------|------------------|--------------|
| Ham Lake | Rank 225 of 229 | 16,153 | 444 |
| Otsego | Rank 222 of 229 | 16,605 | 500 |
| Hugo | Rank 220 of 229 | 14,605 | 553 |
| Forest Lake | Rank 180 of 229 | 20,497 | 867 |
| Farmington | Rank 179 of 229 | 22,421 | 869 |
| Robbinsdale | Rank 171 of 229 | 14,860 | 891 |
| Columbia Heights | Rank 157 of 229 | 20,153 | 945 |
| Hastings | Rank 137 of 229 | 22,640 | 1045 |
| Crystal | Rank 116 of 229 | 22,929 | 1164 |
| Anoka | Rank 108 of 229 | 18,205 | 1212 |
| South St. Paul | Rank 93 of 229 | 20,598 | 1280 |
| West Saint Paul | Rank 79 of 229 | 21,085 | 1393 |
| Stillwater | Rank 77 of 229 | 19,748 | 1409 |
| Hopkins | Rank 30 of 229 | 19,079 | 1809 |
| Golden Valley | Rank 12 of 229 | 21,646 | 2208 |
| Average | | 19,414.93 | 1,106 |

Source: Minnesota State Auditor

CITY OF ANOKA, MINNESOTA

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

| <u>Year</u> | <u>Population¹</u> | <u>Median Age¹</u> | <u>City Average # of Employees²</u> | <u>City Annual Income Per Employee²</u> | <u>County Annual Income Per Employee²</u> | <u>7-County Metro Area Annual Income Per Employee²</u> | <u>Total City Personal Income (amounts in thousands)³</u> | <u>County Unemployment Rate²</u> | <u>7-County Metro Area Unemployment Rate²</u> |
|-------------|-------------------------------|-------------------------------|--|--|--|---|--|---|--|
| 2009 | 17,966 | | 12,686 | 44,304 | 42,172 | 51,376 | 562,041 | 8.0 | 7.1 |
| 2010 | 17,142 | 37.2 | 12,690 | 48,256 | 43,108 | 52,988 | 612,369 | 7.4 | 6.6 |
| 2011 | 17,155 | | 12,831 | 47,866 | 43,784 | 54,496 | 614,169 | 5.9 | 5.3 |
| 2012 | 17,233 | | 13,044 | 51,480 | 45,240 | 59,280 | 671,505 | 5.4 | 4.9 |
| 2013 | 17,248 | | 13,705 | 50,648 | 45,604 | 59,852 | 694,131 | 4.4 | 4.1 |
| 2014 | 17,276 | | 14,376 | 50,180 | 47,736 | 58,136 | 721,388 | 3.6 | 3.3 |
| 2015 | 17,345 | | 15,374 | 51,064 | 49,920 | 60,268 | 785,058 | 3.4 | 3.1 |
| 2016 | 17,350 | | 15,198 | 51,324 | 50,336 | 60,840 | 780,022 | 3.9 | 3.4 |
| 2017 | 17,995 | | 15,209 | 53,924 | 51,792 | 62,920 | 820,130 | 3.1 | 2.7 |
| 2018 | 18,205 | | 15,254 | 53,387 | 52,867 | 64,411 | 814,342 | 2.9 | 2.6 |

Sources:

¹ Met Council

² Minnesota Department of Employment and Economic Development

³ City average employees times annual income

CITY OF ANOKA, MINNESOTA

2019 BUDGET

GENERAL FUND SUMMARY BUDGET

| SOURCES | 2014 ACTUAL | 2015 ACTUAL | 2016 ACTUAL | 2017 ACTUAL | 2018 ADOPTED | 2019 ADOPTED | PERCENT CHANGE |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| Property Taxes | \$ 5,298,101 | \$ 5,329,192 | \$ 6,267,559 | \$ 6,654,637 | \$ 6,844,335 | \$ 7,036,564 | 2.81% |
| Intergovernmental | 2,008,829 | 2,098,278 | 2,160,485 | 2,215,682 | 2,283,720 | 2,292,824 | 0.40% |
| Licenses & Permits | 427,821 | 626,408 | 471,156 | 438,588 | 440,500 | 438,400 | -0.48% |
| Fines & Forfeitures | 85,154 | 76,072 | 61,664 | 63,351 | 61,500 | 63,000 | 2.44% |
| Interest Earnings | 37,396 | 46,831 | 45,598 | 28,670 | 50,000 | 50,000 | 0.00% |
| Gain(loss) fair value of inv | 104,756 | 4,324 | (13,607) | 443 | - | - | 0.00% |
| Charges for Services | 1,224,658 | 1,120,363 | 1,067,557 | 1,120,379 | 1,141,550 | 861,200 | -24.56% |
| Miscellaneous | 71,237 | 232,793 | 212,565 | 215,706 | 197,950 | 88,500 | -55.29% |
| Franchise Fees | 967,141 | 979,433 | 968,629 | 946,078 | 966,000 | 956,000 | -1.04% |
| Transfers In/Reserves | 360,000 | 365,000 | 394,000 | 400,000 | 500,000 | 763,500 | 52.70% |
| Total Revenue | \$ 10,585,093 | \$ 10,878,694 | \$ 11,635,606 | \$ 12,083,534 | \$ 12,485,555 | \$ 12,549,988 | 0.52% |
| USES | | | | | | | |
| Council | \$ 94,762 | 95,488 | 93,468 | \$ 94,627 | \$ 112,040 | \$ 123,810 | 10.51% |
| Administrative Services | 377,573 | 322,478 | 385,623 | 409,039 | 352,875 | 347,825 | -1.43% |
| Finance | 404,102 | 415,405 | 452,528 | 484,465 | 491,690 | 455,110 | -7.44% |
| Legal | 174,179 | 187,801 | 179,861 | 185,691 | 205,500 | 207,500 | 0.97% |
| Planning & Comm Development | 394,212 | 335,727 | 430,549 | 490,666 | 469,255 | 429,160 | -8.54% |
| Municipal Buildings | 328,751 | 412,408 | 369,811 | 281,530 | 321,115 | 286,880 | -10.66% |
| Police | 4,215,403 | 4,385,214 | 4,844,187 | 4,800,134 | 5,154,345 | 5,188,395 | 0.66% |
| Fire | 535,500 | 551,459 | 591,931 | 624,487 | 672,565 | 699,470 | 4.00% |
| Building Inspections | 185,716 | 174,928 | 179,918 | 181,975 | 180,025 | 183,085 | 1.70% |
| Public Works | 1,218,735 | 1,206,991 | 1,261,723 | 1,519,116 | 1,548,670 | 1,540,245 | -0.54% |
| Recreation | 1,018,868 | 1,070,789 | 1,125,581 | 1,200,970 | 1,275,120 | 1,211,430 | -4.99% |
| Parks | 739,188 | 770,071 | 725,104 | 997,586 | 982,355 | 1,181,078 | 20.23% |
| Unallocated | 79,418 | 67,255 | 69,347 | 67,408 | 155,000 | 129,000 | -16.77% |
| Transfers Out | 1,220,000 | 94,000 | 2,024,650 | 580,000 | 565,000 | 567,000 | 0.35% |
| Total Expenditures | \$ 10,986,407 | \$ 10,090,014 | \$ 12,734,281 | \$ 11,917,694 | \$ 12,485,555 | \$ 12,549,988 | 0.52% |
| Net Change in Fund Balance | \$ (401,314) | \$ 788,680 | \$ (1,098,675) | \$ 165,840 | \$ - | \$ - | |
| Transfer of Operations | \$ (589,849) | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Fund Balance | \$ 4,880,834 | \$ 5,669,513 | \$ 4,570,838 | \$ 4,736,678 | \$ 4,736,678 | \$ 4,736,678 | |

CITY OF ANOKA, MINNESOTA

2019 BUDGET

GENERAL FUND SUMMARY BUDGET

| | 2014 ACTUAL | 2015 ACTUAL | 2016 ACTUAL | 2017 ACTUAL | 2018 ADOPTED | 2019 ADOPTED | PERCENT CHANGE |
|-------------------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| General Government: | | | | | | | |
| Employee Services | \$ 1,117,852 | \$ 954,335 | \$ 1,085,647 | \$ 1,137,038 | \$ 1,269,710 | \$ 1,108,220 | -12.72% |
| Supplies | 11,174 | 10,085 | 13,614 | 15,180 | 32,600 | 29,850 | -8.44% |
| Professional Services | 453,168 | 491,982 | 586,624 | 638,965 | 552,020 | 599,770 | 8.65% |
| Maintenance | 169,805 | 237,478 | 95,241 | 68,275 | 98,145 | 96,945 | -1.22% |
| Capital Outlay | 14,207 | 63,647 | 107,334 | 20,973 | - | 15,500 | 100.00% |
| Total General Government | <u>1,766,206</u> | <u>1,757,527</u> | <u>1,888,460</u> | <u>1,880,431</u> | <u>1,952,475</u> | <u>1,850,285</u> | <u>-5.23%</u> |
| Public Safety: | | | | | | | |
| Employee Services | 3,761,341 | 3,679,239 | 4,231,710 | 4,224,839 | 4,422,165 | 4,426,850 | 0.11% |
| Supplies | 69,786 | 69,744 | 68,247 | 78,861 | 79,900 | 134,950 | 68.90% |
| Professional Services | 364,154 | 359,509 | 404,022 | 390,195 | 424,030 | 457,880 | 7.98% |
| Maintenance | 292,629 | 292,629 | 368,652 | 332,819 | 388,275 | 325,400 | -16.19% |
| Contractual Fire | 535,500 | 535,500 | 591,931 | 624,487 | 672,565 | 699,470 | 4.00% |
| Capital Outlay | - | - | 44,201 | 88,390 | 20,000 | 26,400 | 32.00% |
| Total Public Safety | <u>5,023,410</u> | <u>4,936,621</u> | <u>5,708,763</u> | <u>5,739,591</u> | <u>6,006,935</u> | <u>6,070,950</u> | <u>1.07%</u> |
| Public Works: | | | | | | | |
| Employee Services | 657,903 | 657,904 | 565,655 | 716,976 | 678,255 | 664,350 | -2.05% |
| Supplies | 24,341 | 24,341 | 17,689 | 25,797 | 33,900 | 33,400 | -1.47% |
| Professional Services | 99,009 | 102,243 | 101,134 | 84,283 | 116,985 | 112,870 | -3.52% |
| Maintenance | 434,247 | 431,012 | 534,425 | 465,065 | 679,530 | 689,625 | 1.49% |
| Capital Outlay | 3,235 | 3,235 | 42,820 | 226,995 | 40,000 | 40,000 | 0.00% |
| Total Public Works | <u>1,218,735</u> | <u>1,218,735</u> | <u>1,261,723</u> | <u>1,519,116</u> | <u>1,548,670</u> | <u>1,540,245</u> | <u>-0.54%</u> |
| Park & Recreation: | | | | | | | |
| Employee Services | 857,948 | 847,636 | 895,535 | 1,160,516 | 1,120,955 | 1,147,200 | 2.34% |
| Supplies | 109,610 | 107,207 | 73,720 | 92,646 | 150,650 | 141,658 | -5.97% |
| Professional Services | 265,490 | 192,522 | 311,528 | 371,723 | 399,575 | 459,900 | 15.10% |
| Maintenance | 457,902 | 397,563 | 486,553 | 482,469 | 541,295 | 548,750 | 1.38% |
| Capital Outlay | 67,106 | 67,106 | 83,349 | 91,202 | 45,000 | 95,000 | 111.11% |
| Total Park & Recreation | <u>1,758,056</u> | <u>1,612,034</u> | <u>1,850,685</u> | <u>2,198,556</u> | <u>2,257,475</u> | <u>2,392,508</u> | <u>5.98%</u> |
| Unallocated: | | | | | | | |
| Transfers | 1,220,000 | 94,000 | 2,024,650 | 580,000 | 565,000 | 567,000 | 0.35% |
| Maintenance/contingency | - | - | - | - | 155,000 | 129,000 | -16.77% |
| Total Unallocated | <u>1,220,000</u> | <u>94,000</u> | <u>2,024,650</u> | <u>580,000</u> | <u>720,000</u> | <u>696,000</u> | <u>-3.33%</u> |
| TOTALS | <u>\$ 10,986,407</u> | <u>\$ 9,618,917</u> | <u>\$ 12,734,281</u> | <u>\$ 11,917,694</u> | <u>\$ 12,485,555</u> | <u>\$ 12,549,988</u> | <u>0.52%</u> |

CITY OF ANOKA, MINNESOTA

2019 BUDGET

GENERAL FUND SUMMARY BUDGET

GENERAL FUND COMPARATIVE EXPENDITURES BY OBJECT CLASSIFICATION

| TOTAL GENERAL FUND: | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | PERCENT |
|----------------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ACTUAL</u> | <u>ADOPTED</u> | <u>ADOPTED</u> | <u>CHANGE</u> |
| Employee Services | \$ 6,395,044 | \$ 6,139,114 | \$ 6,778,547 | \$ 7,239,369 | \$ 7,491,085 | \$ 7,346,620 | -1.93% |
| Supplies | 214,911 | 211,377 | 173,270 | 212,484 | 297,050 | 339,858 | 14.41% |
| Professional Services | 1,181,821 | 1,146,256 | 1,403,308 | 1,485,166 | 1,492,610 | 1,630,420 | 9.23% |
| Maintenance | 1,354,583 | 1,358,682 | 1,484,871 | 1,348,628 | 1,707,245 | 1,660,720 | -2.73% |
| Contractual Fire | 535,500 | 535,500 | 591,931 | 624,487 | 672,565 | 699,470 | 4.00% |
| Capital Outlay | 84,548 | 133,988 | 277,704 | 427,560 | 105,000 | 176,900 | 68.48% |
| Contingency | - | - | - | - | 155,000 | 129,000 | -16.77% |
| Transfers | 1,220,000 | 94,000 | 2,024,650 | 580,000 | 565,000 | 567,000 | 0.35% |
| TOTAL | <u>\$ 10,986,407</u> | <u>\$ 9,618,917</u> | <u>\$ 12,734,281</u> | <u>\$ 11,917,694</u> | <u>\$ 12,485,555</u> | <u>\$ 12,549,988</u> | <u>0.52%</u> |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: CITY COUNCIL

DIVISION DESCRIPTION:

The legislative body of city government is the City Council. Comprised of four council members and the mayor, the City Council is responsible for enacting ordinances, adopting the yearly budget and establishing basic policies of the city. They are also responsible for appointing the city manager, city attorney, and members of the city advisory commissions. The mayor and council members are elected at large. The mayoral term is for two years, while council members are elected for overlapping four-year terms.

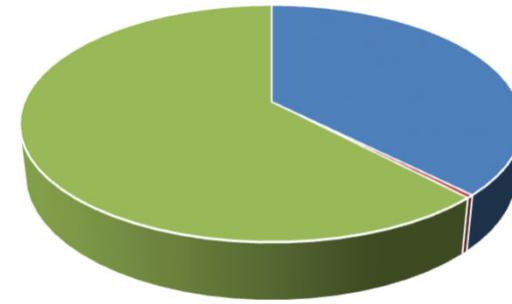
MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Development/Redevelopment
 - A. E Main, 2nd & Harrison, 7th & 116, Greenhaven Parkway, Rum River Corridor
 - B. Create 5 year real estate acquisition policy and modest budget
 - C. Continue licensing and blight violation enforcement
 - D. Explore Parks Maint Bldg and use of existing buildings
2. Finance/Organization
 - A. Aim for zero levy increases through increased revenues/reduced spending
 - B. Actively market city owned property to return to tax roll
 - C. Maintain balanced budget, eliminate excessive spending
3. Parks/Trails/River/Transportation/Other
 - A. Support and fund public safety and strengthen community relations
 - B. Upgrade utility services to maintain reliability
 - C. Assist HRA with rental to owner incentive conversions
 - D. Increase capital and maintenance expenditure levels for roads and parks
 - E. Continue street renewal and maintenance efforts
 - F. Craft standards for infill of new construction and historic preservation
 - G. Enhance profitability of City-owned businesses
 - H. Increase interaction with boards, commissions, and citizens

PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 |
|------------------|-------|-------|-------|
| 1. % Levy change | 2.43% | 2.97% | 2.78% |
| 2. Worksessions | 20 | 20 | 20 |

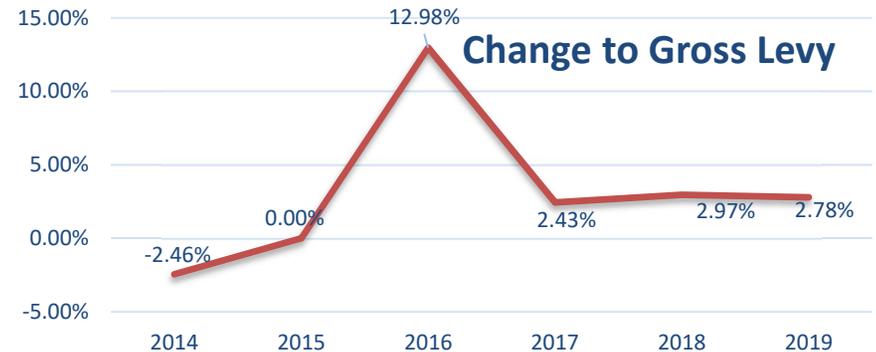
2019 EXPENDITURES BY CATEGORY



■ Personal services ■ Supplies ■ Professional services

| EXPENDITURES: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|-----------------------|------------------|-------------------|-------------------|
| Personal services | \$ 39,994 | \$ 40,770 | \$ 46,500 |
| Supplies | 1,283 | 500 | 500 |
| Professional services | 53,350 | 70,770 | 76,810 |
| TOTAL | \$ 94,627 | \$ 112,040 | \$ 123,810 |

| PER CAPITA EXPENSE: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|---------------------|----------------|------------------|------------------|
| Monthly | \$ 0.43 | \$ 0.51 | \$ 0.57 |
| Annual | \$ 5.20 | \$ 6.15 | \$ 6.80 |



CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: CITY ADMINISTRATION

DIVISION DESCRIPTION:

The City Administration Department is the general administrative unit of the City government. As such, it supervises and coordinates activities of the City departments, handles citizen inquiries and service requests and implements policies of the City. This activity also prepares the agenda and materials for council meetings, prepares regular and special management reports, advises the Council on policy matters and presents the annual budget for consideration by the City Council. The Administration Dept is responsible for certain facets of personnel; Labor contracts, employment hires, benefit registration, etc.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

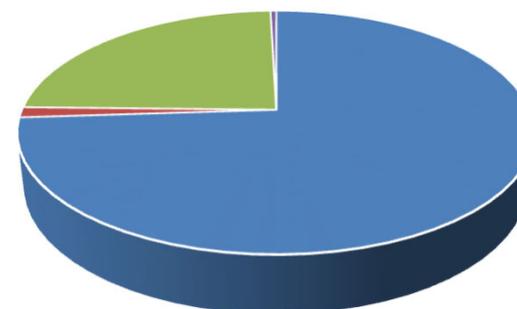
1. Continue to deliver quality and cost effective core services while improving operations and increasing efficiencies through the use of technology, outsourcing, staff restructuring and streamlining.
2. Through development and redevelopment, continue to reposition the community for a strong sustainable future.
3. Continue successful & cohesive leadership team of City staff.
4. Continue to critically look at financial condition of the City and future spending.
5. Continue to create strong and safe business & public atmosphere of City.

| | 2017 | 2018 | 2019 Projected |
|-----------------------------|-------|-----------|----------------|
| 1. Levy change | 2.43% | 2.97% | 2.78% |
| 2. Change General Fund Exp | 0.41% | 2.72% | 0.52% |
| 3. Employee injuries | 16 | 14 | 15 |
| 4. New hires FT/PT/seasonal | 92 | 15/19/149 | 10/15/150 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 3.45 | 3.45 | 3.45 |

2019 EXPENDITURES BY CATEGORY



- Personal services
- Supplies
- Professional services
- Maintenance

| EXPENDITURES: | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 282,224 | \$ 255,700 | \$ 255,700 |
| Supplies | 2,405 | 5,750 | 4,750 |
| Professional services | 117,651 | 77,515 | 83,675 |
| Maintenance | 1,771 | 1,500 | 1,500 |
| TOTAL | \$ 404,051 | \$ 340,465 | \$ 345,625 |

| PER CAPITA EXPENSE: | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|----------------------------|------------------------------|--------------------------------|--------------------------------|
| Monthly | \$ 1.85 | \$ 1.56 | \$ 1.58 |
| Annual | \$ 22.19 | \$ 18.70 | \$ 18.99 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: ELECTIONS

DIVISION DESCRIPTION:

This division provides for the registration of voters and also conducts all elections according to local ordinances and state law. This includes administration of precincts, filing of local offices, proofing ballots, publishing all required legal notices, coordination of election judge staff, provide residents with important voting information and ensure all elections are fair and accurate.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. This is a non-election year - object is annual maintenance only
2. _____
3. _____
4. _____

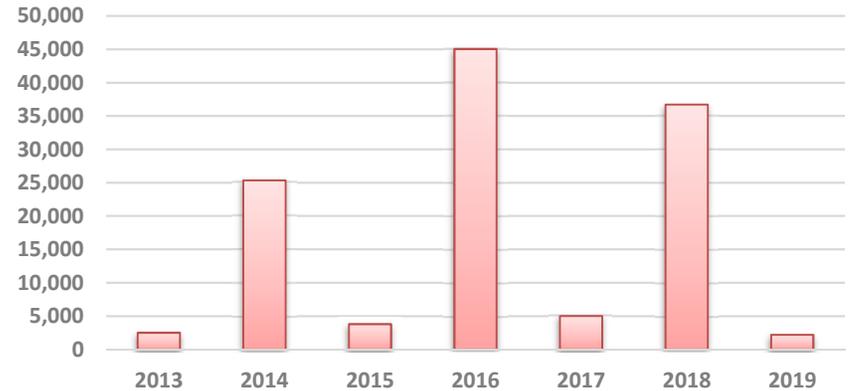
EXPENDITURE HIGHLIGHTS:

1. Will pay nnial lease for Election equipment maintenance
2. _____
3. _____
4. _____

PERFORMANCE MEASURES:

| | 2016 | 2017 | 2018 |
|------------------------|--------|--------|--------|
| 1. Registered voters | 11,385 | 11,385 | 10,663 |
| 2. Number of precincts | 8 | 8 | 8 |

ELECTION EXPENDITURES



| EXPENDITURES: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|-----------------------|-------------------|------------------|------------------|
| | Personal services | \$ - | \$ 32,500 |
| Supplies | - | 200 | 200 |
| Professional services | 1,012 | - | - |
| Maintenance | 3,976 | 4,000 | 2,000 |
| TOTAL | \$ 4,988 | \$ 36,700 | \$ 2,200 |

| PER CAPITA EXPENSE: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|---------------------|----------------|------------------|------------------|
| | Monthly | \$ 0.02 | \$ 0.17 |
| Annual | \$ 0.27 | \$ 2.02 | \$ 0.12 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: FINANCE

DIVISION DESCRIPTION:

This division is responsible for administration of the city's financial affairs. This includes maintaining accounting records for all operations, custody and investment of funds, supervision of revenue collection and disbursement of city monies, administration of debt, payroll function, purchasing function, special assessments, the receptionist area, and budget preparation.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Finalize transition from Incode 9 to Incode 10 for all modules
2. Efficient training for all new Incode 10 users
3. Continue to review policies for cost and time saving measures
4. _____

EXPENDITURE HIGHLIGHTS:

1. Transition part-time shared cashier role to full-time administrative assistant
2. Reduced personal services reflects large retirement wave out of finance dept
3. _____
4. _____

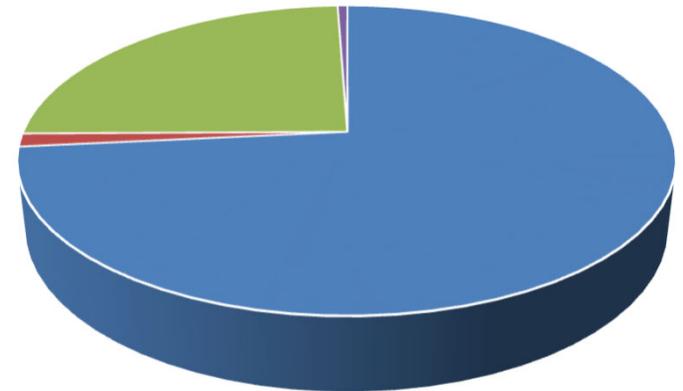
PERFORMANCE MEASURES FOR UTILITY BILLING:

| | 2017 | 2018 | 2019 Projected |
|--------------------------------|--------|--------|----------------|
| 1. New deposits billed | 902 | 807 | 850 |
| 2. Customers on ebilling | 615 | 808 | 900 |
| 3. Customers on autopay | 3,799 | 3,788 | 3,800 |
| 4. Total Utility Billing Calls | 20,142 | 20,686 | 21,000 |
| 5. Average Time Per Call | 2:40 | 2:40 | 3:00 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 4.70 | 4.70 | 4.70 |

2019 EXPENDITURES BY CATEGORY



■ Personal services ■ Supplies ■ Professional services ■ Maintenance

EXPENDITURES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 283,622 | \$ 284,585 | \$ 219,100 |
| Supplies | 3,253 | 4,100 | 4,100 |
| Professional services | 47,993 | 47,350 | 73,400 |
| Maintenance | 1,374 | 2,700 | 1,700 |
| TOTAL | \$ 336,242 | \$ 338,735 | \$ 298,300 |

PER CAPITA EXPENSE:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|---------|------------------------------|--------------------------------|--------------------------------|
| Monthly | \$ 1.54 | \$ 1.55 | \$ 1.37 |
| Annual | \$ 18.47 | \$ 18.61 | \$ 16.39 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: ASSESSING

DIVISION DESCRIPTION:

This division is responsible for the valuation of all real and personal property for property tax purposes and the administration of all special assessments. Special assessments increase each year by about 100 new accounts as a result of new development, annual street renewal projects and redevelopment.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Complete quintile.
2. Resolve outstanding Tax Court petitions.
3. Assist seasonal appraiser.
4. _____

EXPENDITURE HIGHLIGHTS:

1. Reflects lower costs of part-time employees

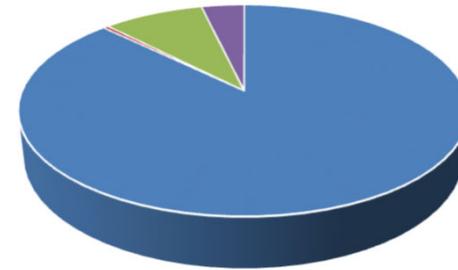
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|---|------|------|----------------|
| 1. Number of residential parcels assessed | 962 | 1000 | 1000 |
| 2. Commercial/Apartment exempt parcels | 231 | 300 | 300 |
| 3. Tax court petitions | 7 | 10 | 10 |
| 4. Tax court parcels | 11 | 12 | 20 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 1.00 | 1.00 | 1.00 |

2019 EXPENDITURES BY CATEGORY



■ Personal services
 ■ Supplies
 ■ Professional services
 ■ Maintenance

EXPENDITURES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 131,615 | \$ 133,625 | \$ 136,900 |
| Supplies | 81 | 700 | 700 |
| Professional services | 11,468 | 13,205 | 13,485 |
| Maintenance | 5,040 | 5,425 | 5,725 |
| TOTAL | \$ 148,204 | \$ 152,955 | \$ 156,810 |

PER CAPITA EXPENSE:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|---------|------------------------------|--------------------------------|--------------------------------|
| Monthly | \$ 0.68 | \$ 0.70 | \$ 0.72 |
| Annual | \$ 8.14 | \$ 8.40 | \$ 8.61 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: CITY ATTORNEY

DIVISION DESCRIPTION:

The city attorney provides legal services required by the city. The city attorney advises the city council and city departments in all legal matters relating to the operations of city government, and prepares all contracts, ordinances, legal opinions and other legal documents required by the city staff or council. In addition, the attorney appears on the city's behalf before any court or administrative body in the prosecution or defense of all proceedings in which the city is a party.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Continue to monitor and minimize legal costs.
2. _____
3. _____
4. _____

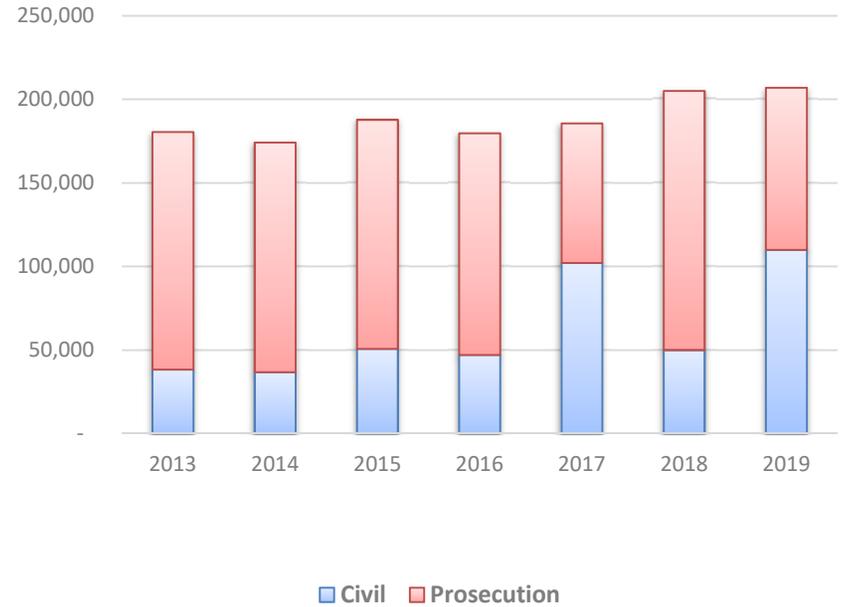
EXPENDITURE HIGHLIGHTS:

1. _____
2. _____
3. _____
4. _____

PERFORMANCE MEASURES:

| | 2017 | 2018 | 2018 Projected |
|-------------|------------|------------|----------------|
| 1. Criminal | \$ 83,551 | \$ 130,527 | \$ 97,000 |
| 2. Civil | \$ 102,140 | \$ 61,289 | \$ 110,000 |

LEGAL FEES



| EXPENDITURES: | ACTUAL | BUDGETED | BUDGETED |
|-----------------------|-------------------|-------------------|-------------------|
| | 2017 | 2018 | 2019 |
| Supplies | \$ - | \$ 500 | \$ 500 |
| Professional services | 185,691 | 205,000 | 207,000 |
| TOTAL | \$ 185,691 | \$ 205,500 | \$ 207,500 |

| PER CAPITA EXPENSE: | ACTUAL | BUDGETED | BUDGETED |
|---------------------|----------|----------|----------|
| | 2017 | 2018 | 2019 |
| Monthly | \$ 0.85 | \$ 0.94 | \$ 0.95 |
| Annual | \$ 10.20 | \$ 11.29 | \$ 11.40 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: PLANNING, PROPERTY INSPECTION, DEVELOPMENT

DIVISION DESCRIPTION:

This division has responsibility for preparing and implementing the comprehensive plan and coordinating the overall development of the City. This includes developing proposals for public improvements, drafting zoning ordinances and processing applications such as rezoning, variances, and conditional use permits. This department provides regular staff support to the Heritage Preservation Commission and Planning Commission. It also is responsible for enforcing City Code in regard to property maintenance, rental property licensing and inspections of property. The Five Year Economic Development Plan is created by this department. It provides staff support to the Economic Development Commission. The department administers four Tax Increment Financing Districts.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Comprehensive Plan Update
2. Zoning ordinance updates as directed by Planning Commission
3. Break ground on 11th Ave, North St, 2nd & Monroe and 7th & Buchanan sites
4. Complete 150 rental inspections per year

EXPENDITURE HIGHLIGHTS:

1. Purchase properties in the Highland Park Neighborhood
2. _____
3. _____
4. _____

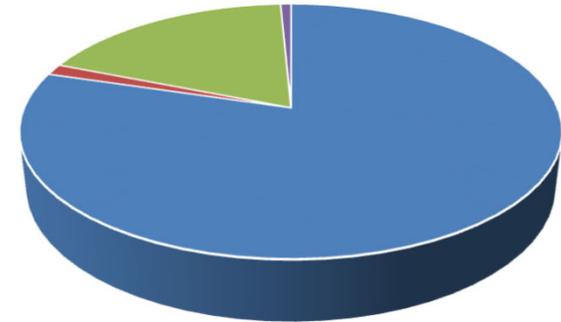
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|-------------------------|------|------|----------------|
| 1. PC Applications | 37 | 23 | 25 |
| 2. Ordinance Amendments | 9 | 10 | 5 |
| 3. Rental Inspections | 139 | 131 | 150 |
| 4. Citations Issued | 31 | 31 | 30 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 2.80 | 3.05 | 2.80 |

2019 EXPENDITURES BY CATEGORY



■ Personal services
 ■ Supplies
 ■ Professional services
 ■ Maintenance

EXPENDITURES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 388,216 | \$ 390,225 | \$ 341,800 |
| Supplies | 1,770 | 7,750 | 6,000 |
| Professional services | 98,077 | 66,980 | 78,160 |
| Maintenance | 2,603 | 4,300 | 3,200 |
| TOTAL | \$ 490,666 | \$ 469,255 | \$ 429,160 |

PER CAPITA EXPENSE:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|---------|------------------------------|--------------------------------|--------------------------------|
| Monthly | \$ 2.25 | \$ 2.15 | \$ 1.96 |
| Annual | \$ 26.95 | \$ 25.78 | \$ 23.57 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: MUNICIPAL BUILDINGS

DIVISION DESCRIPTION:

The Municipal Buildings division ensures the City Hall complex is safe and efficient while projecting a positive public image and work environment. The facility and its equipment is maintained by in-house maintenance personnel.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Continue to perform preventative maintenance checks through researching and developing programs to increase efficiency.
2. Monitor and maintain HVAC system
3. Hire Part Time Employee trained in HVAC to Assist Galen
4. Reduce use of natural gas as directed by Centerpoint Energy
5. Remodel of City Hall Lobby

EXPENDITURE HIGHLIGHTS:

1. Police evidence locker and door \$10,500
2. Entrance monument \$50,000 at 7th Ave

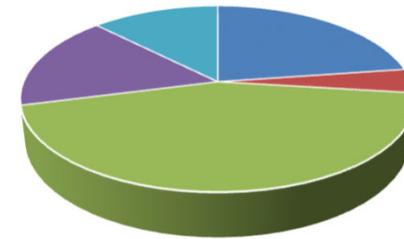
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|--------------------------|-----------|-----------|----------------|
| 1. Maintenance & Repairs | \$ 38,341 | \$ 71,020 | \$ 45,000 |

STAFFING LEVELS:

| | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|-----|----------------|------------------|------------------|
| FTE | 0.45 | 0.43 | 0.45 |

2019 EXPENDITURES BY CATEGORY



- Personal services
- Supplies
- Professional services
- Maintenance
- Capital projects

| EXPENDITURES: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|-----------------------|-------------------|-------------------|-------------------|
| Personal services | \$ 54,736 | \$ 64,660 | \$ 28,270 |
| Supplies | 3,270 | 3,200 | 5,200 |
| Professional services | 46,560 | 58,070 | 54,790 |
| Maintenance | 12,166 | 18,465 | 20,570 |
| Capital projects | 20,973 | - | 15,500 |
| TOTAL | \$ 137,705 | \$ 144,395 | \$ 124,330 |

| PER CAPITA EXPENSE: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|----------------------------|----------------|------------------|------------------|
| Monthly | \$ 0.63 | \$ 0.66 | \$ 0.57 |
| Annual | \$ 7.56 | \$ 7.93 | \$ 6.83 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: BUILDING MAINTENANCE

DIVISION DESCRIPTION:

The Building Maintenance division ensures that all city buildings are safe and efficient while projecting a positive public image and work environment. The facilities and equipment is maintained by in-house maintenance personnel. This division is not responsible for the City Hall complex or the utility building.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Continue to perform preventative maintenance checks
2. Project management of City building projects
3. Improve level of building cleanliness

EXPENDITURE HIGHLIGHTS:

1. Reduce maintenance expenses
2. Remodel of upper level of Greenhaven Event center - possible golf simulators
3. _____

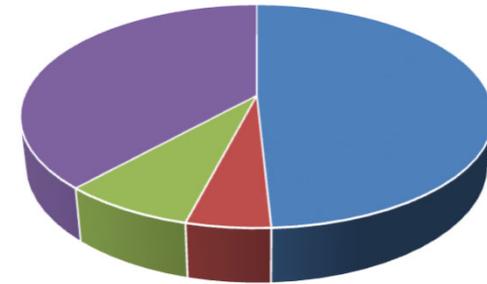
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|--------------------------|-----------|-----------|----------------|
| 1. Maintenance & Repairs | \$ 34,637 | \$ 61,675 | \$ 50,000 |

STAFFING LEVELS:

| | <u>ACTUAL 2017</u> | <u>BUDGETED 2018</u> | <u>BUDGETED 2019</u> |
|-----|------------------------|--------------------------|--------------------------|
| FTE | 1.60 | 1.48 | 1.50 |

2019 EXPENDITURES BY CATEGORY



■ Personal services
 ■ Supplies
 ■ Professional services
 ■ Maintenance

EXPENDITURES:

| | <u>ACTUAL 2017</u> | <u>BUDGETED 2018</u> | <u>BUDGETED 2019</u> |
|-----------------------|------------------------|--------------------------|--------------------------|
| Personal services | \$ 81,957 | \$ 91,935 | \$ 79,950 |
| Supplies | 3,198 | 9,900 | 7,900 |
| Professional services | 13,485 | 13,130 | 12,450 |
| Maintenance | 45,185 | 61,755 | 62,250 |
| TOTAL | \$ 143,825 | \$ 176,720 | \$ 162,550 |

PER CAPITA EXPENSE:

| | <u>ACTUAL 2017</u> | <u>BUDGETED 2018</u> | <u>BUDGETED 2019</u> |
|---------|------------------------|--------------------------|--------------------------|
| Monthly | \$ 0.66 | \$ 0.81 | \$ 0.74 |
| Annual | \$ 7.90 | \$ 9.71 | \$ 8.93 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: UNALLOCATED

DIVISION DESCRIPTION:

This account is a contingency fund to cover unexpected or emergency needs. It also finances miscellaneous items not directly chargeable to a specific function or activity including transfers to fire and debt service.

EXPENDITURE HIGHLIGHTS

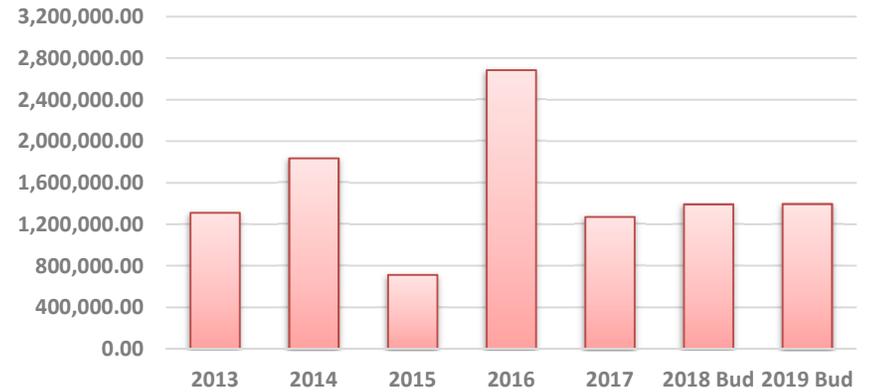
1. Annual transfer to fire fund - \$699,470

2. Transfer to Debt Service - \$567,000

3. Contingency - \$50,000

4. _____

EXPENDITURES BY YEAR



| EXPENDITURES: | ACTUAL | BUDGETED | BUDGETED |
|-------------------------|---------------------|---------------------|---------------------|
| | 2017 | 2018 | 2019 |
| Transfer - Fire | \$ 624,487 | \$ 672,565 | \$ 699,470 |
| Transfer - Debt Service | 580,000 | 565,000 | 567,000 |
| Contractual services | - | 80,000 | 79,000 |
| Contingency | 67,255 | 75,000 | 50,000 |
| TOTAL | \$ 1,271,742 | \$ 1,392,565 | \$ 1,395,470 |

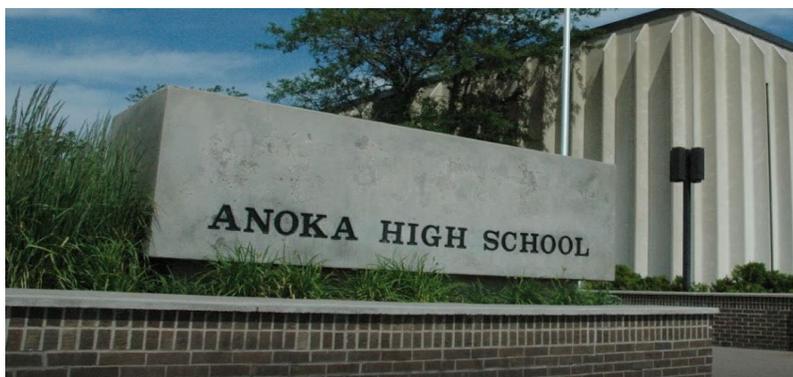
| PER CAPITA EXPENSE: | ACTUAL | BUDGETED | BUDGETED |
|---------------------|----------|----------|----------|
| | 2017 | 2018 | 2019 |
| Monthly | \$ 5.82 | \$ 6.37 | \$ 6.39 |
| Annual | \$ 69.86 | \$ 76.49 | \$ 76.65 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: PUBLIC SAFETY
DIVISION: SECURITY - ANOKA HIGH SCHOOL

DIVISION DESCRIPTION:

The Anoka Senior High School Security Unit is a contractual law enforcement security service provided to the Senior High School in the City of Anoka. The primary mission of the Unit is to provide protection for students and staff and to preserve the peace on the campus through vigorous visible foot and vehicle patrol and through follow up investigations. This service is completely paid for by the School District.



MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Renegotiate security contract with District #11 to continue services in 2019-20
2. Cross train security officers to be prepared to work contrats and Parks
3. Work with Anoka High School to provide building security during construction

EXPENDITURE HIGHLIGHTS:

1. Uniforms and equipment maintenance
2. Squad maintenance
3. Training of new part-time security officers

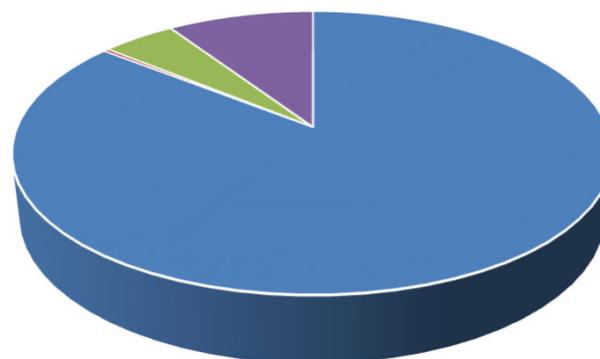
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|---------------------------|------|------|----------------|
| 1. Parking lot patrols | 20 | 25 | 25 |
| 2. Foot patrols in school | 40 | 45 | 45 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 0.10 | 0.10 | 0.15 |

2019 EXPENDITURES BY CATEGORY



■ Personal services ■ Supplies ■ Professional services ■ Maintenance

EXPENDITURES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 49,881 | \$ 52,050 | \$ 51,400 |
| Supplies | - | 200 | 200 |
| Professional services | 3,115 | 2,820 | 2,820 |
| Maintenance | 5,176 | 6,525 | 5,625 |
| TOTAL | \$ 58,172 | \$ 61,595 | \$ 60,045 |

PER CAPITA EXPENSE:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|---------|------------------------------|--------------------------------|--------------------------------|
| Monthly | \$ 0.27 | \$ 0.28 | \$ 0.27 |
| Annual | \$ 3.20 | \$ 3.38 | \$ 3.30 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: PUBLIC SAFETY
DIVISION: SCHOOL LIAISON OFFICER

DIVISION DESCRIPTION:

Anoka Hennepin School Districts has contracted with the City of Anoka to provide a licensed police officer to service as a liaison between the school and its students. The primary mission of the School Liaison Officer is to provide education, crime prevention and protection for students and staff.



MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Continue teaching the DARE Program at all four elementary schools in Anoka.
2. Continue to make crime prevention presentations at all ten schools in Anoka.
3. Continue to work collaboratively with school staff, parents & students.

EXPENDITURE HIGHLIGHTS:

1. Train and implement replacement School Liaison Officer
- 2.
- 3.

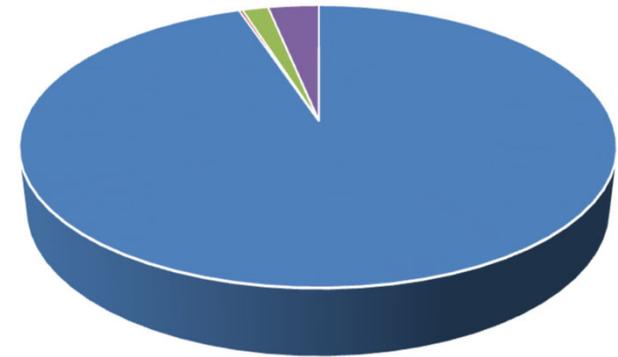
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|---------------------------|------|------|----------------|
| 1. DARE Program Graduates | 285 | 272 | 272 |
| 2. Juvenile Conferences | 27 | 25 | 25 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 1.85 | 1.85 | 1.85 |

2019 EXPENDITURES BY CATEGORY



- Personal services
- Supplies
- Professional services
- Maintenance

| EXPENDITURES: | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 188,785 | \$ 193,675 | \$ 163,700 |
| Supplies | - | 400 | 400 |
| Professional services | 3,255 | 2,875 | 2,875 |
| Maintenance | 5,176 | 6,225 | 5,625 |
| TOTAL | \$ 197,216 | \$ 203,175 | \$ 172,600 |

| PER CAPITA EXPENSE: | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|----------------------------|------------------------------|--------------------------------|--------------------------------|
| Monthly | \$ 0.90 | \$ 0.93 | \$ 0.79 |
| Annual | \$ 10.83 | \$ 11.16 | \$ 9.48 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: PUBLIC SAFETY
DIVISION: DOWNTOWN LIAISON

DIVISION DESCRIPTION:

The Community Oriented Policing and Problem Solving Officer has two primary goals. These include liaison with the down town business owners to provide crime prevention training and techniques as well as tracking nuisance properties and the enforcement the City's Crime Free Drug Free rental ordinance. The mission of the COPPS officer is to increase communications with business owners and landlords and improve the safety and security within the downtown area and in the rental properties of Anoka by reducing crime and nuisance activities.



MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Enhance Landlord Management Assoc. by adding more members and Training
2. Initiate the implementation of Landlord/Managers Compliance with ordinance
3. Hold inaugural Safety Camp

EXPENDITURE HIGHLIGHTS:

1. Safety Camp materials
2. Neighborhood Watch Signs
3. Speaker fees for LMA Training
- 4.

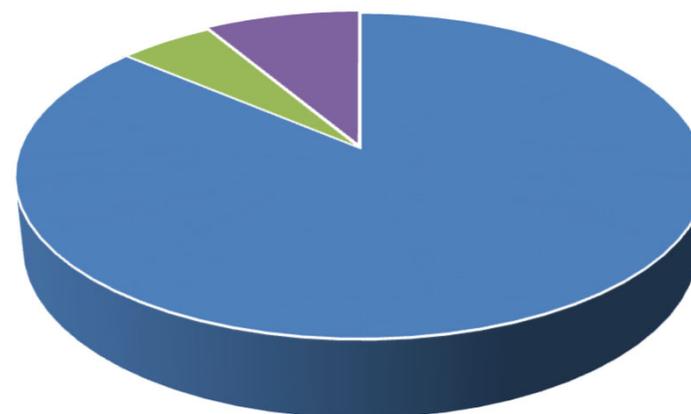
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|----------------------------|------|------|----------------|
| 1. Attend ABLA meetings | 0 | 0 | 5 |
| 2. Tenant lease violations | 19 | 48 | 40 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 1.50 | 3.50 | 5.00 |

2019 EXPENDITURES BY CATEGORY



■ Personal services ■ Supplies
 ■ Professional services ■ Maintenance

| EXPENDITURES: | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 171,877 | \$ 429,680 | \$ 452,850 |
| Supplies | - | 200 | 200 |
| Professional services | - | 26,165 | 27,465 |
| Maintenance | 5,176 | 42,810 | 45,000 |
| TOTAL | \$ 177,053 | \$ 498,855 | \$ 525,515 |

| PER CAPITA EXPENSE: | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|----------------------------|------------------------------|--------------------------------|--------------------------------|
| Monthly | \$ 0.81 | \$ 2.28 | \$ 2.41 |
| Annual | \$ 9.73 | \$ 27.40 | \$ 28.87 |

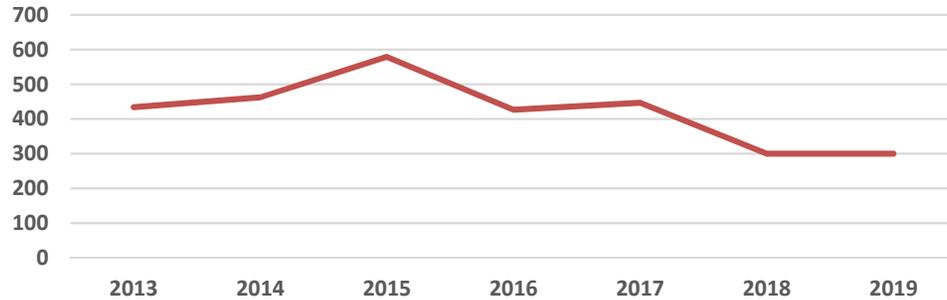
CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: PUBLIC SAFETY
DIVISION: BUILDING INSPECTIONS

DIVISION DESCRIPTION:

This division administers and enforces city ordinances relating to the building code. Building plans are reviewed prior to construction, and building in the process of construction are inspected for compliance with applicable codes.

Building Permits Issued



MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Continue updating computer and paper file records.
2. Continue enforcement of building codes
3. Continue review of building plans and issuance of permits

EXPENDITURE HIGHLIGHTS:

1. _____
2. _____

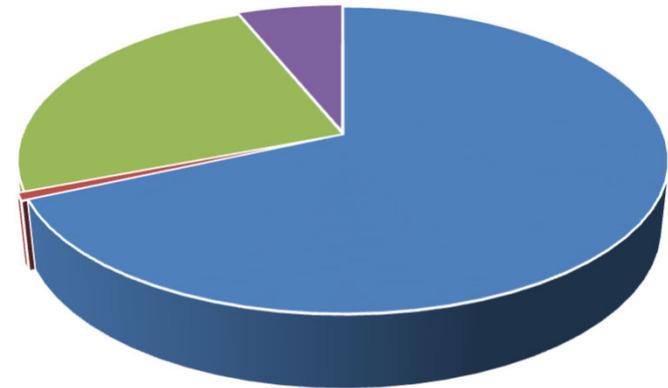
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|-----------------------|------|------|----------------|
| 1. Building Permits | 447 | 544 | 300 |
| 2. Mechanical Permits | 312 | 342 | 250 |
| 3. Plumbing Permits | 344 | 363 | 300 |
| 4. Electric Permits | 410 | 437 | 350 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 1.45 | 1.20 | 1.20 |

2019 EXPENDITURES BY CATEGORY



■ Personal services ■ Supplies ■ Professional services ■ Maintenance

EXPENDITURES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 156,202 | \$ 122,995 | \$ 125,100 |
| Supplies | 180 | 2,000 | 1,450 |
| Professional services | 15,239 | 44,575 | 45,285 |
| Maintenance | 10,353 | 10,455 | 11,250 |
| TOTAL | \$ 181,974 | \$ 180,025 | \$ 183,085 |

PER CAPITA EXPENSE:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|---------|------------------------------|--------------------------------|--------------------------------|
| Monthly | \$ 0.83 | \$ 0.82 | \$ 0.84 |
| Annual | \$ 10.00 | \$ 9.89 | \$ 10.06 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: PUBLIC SAFETY
DIVISION: CIVIL DEFENSE

DIVISION DESCRIPTION:

This activity maintains a state of emergency preparedness in case of natural disaster, unusual occurrences, or all out war. It's primary purpose is to coordinate other city departments or governmental units in the safeguarding of life and property during and following such emergencies.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Renew and maintain outdoor early warning siren maintenance/testing contracts.
2. Renew outdoor earling warning siren computer board contract.
3. Update Emergency Operations Plan

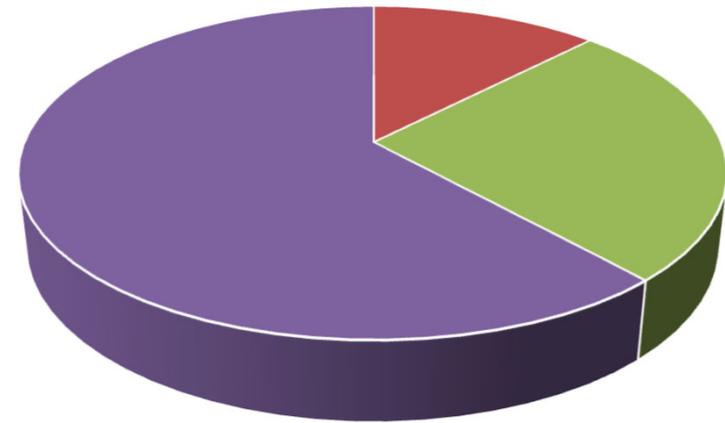
EXPENDITURE HIGHLIGHTS:

1. Maintenance/testing contract for outdoor early warning sirens
2. Membership dues for Assoc. of MN Emergency Managers (AMEM)
- 3.

PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|-------------------------------|------|------|----------------|
| 1. Certified Emergency Mgrs | 3 | 2 | 2 |
| 2. Attend Gov's conf training | 2 | 2 | 2 |
| 3. Continued AMEM Member | 2 | 2 | 2 |

2019 EXPENDITURES BY CATEGORY



- Personal services
- Supplies
- Professional services
- Maintenance

| EXPENDITURES: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|-----------------------|-----------------|------------------|------------------|
| Personal services | \$ - | \$ - | \$ - |
| Supplies | - | 500 | 500 |
| Professional services | - | 1,150 | 1,050 |
| Maintenance | 2,109 | 2,300 | 2,500 |
| TOTAL | \$ 2,109 | \$ 3,950 | \$ 4,050 |

| PER CAPITA EXPENSE: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|---------------------|----------------|------------------|------------------|
| Monthly | \$ 0.01 | \$ 0.02 | \$ 0.02 |
| Annual | \$ 0.12 | \$ 0.22 | \$ 0.22 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: PUBLIC WORKS
DIVISION: ENGINEERING

DIVISION DESCRIPTION:

The engineering division is responsible for the design, construction, maintenance and operation of the physical facilities and infrastructure of the city. This includes preparation of plans (or supervision of plan preparation if consulting engineers are used) and construction management of contracts awarded by the council for public improvements such as paving, storm sewers, sidewalks, etc. Engineering ensures that all projects are designed and built to City standards.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Reconstruction of North Street
2. Preliminary design approval for US TH-10/169 Improvement Project
3. Planning for Highway 10/47/169 Corridor Projects
4. Planning for Street Renewal Projects & Street Surface Improvement Projects

EXPENDITURE HIGHLIGHTS:

1. Full funding determination for the US TH-10/169 Improvement Project
2. Implementation of an ADA Transition Plan
3. Professional services for increased stormwater implementation
4. Completion of a combined SRP & SSIP project

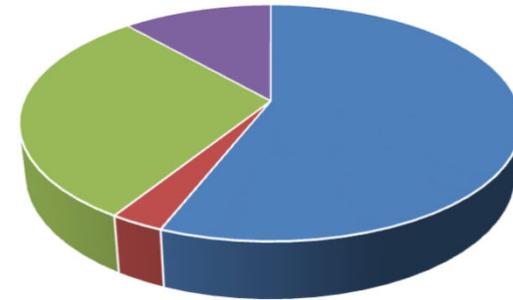
PERFORMANCE MEASURES:

| | 2017 | 2018 Projected | 2019 Projected |
|--------------------------------|--------------|----------------|----------------|
| 1. Projects at/near completion | 5 | 4 | 3 |
| 2. Yearly cost for above | \$ 6,000,000 | \$ 2,800,000 | \$ 7,200,000 |
| 3. Site plan reviews | 6 | 5 | 6 |
| 4. Inspection/review hours | 600 | 800 | 900 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 1.30 | 1.30 | 1.30 |

2019 EXPENDITURES BY CATEGORY



- Personal services
- Supplies
- Professional services
- Maintenance
- Capital projects

| EXPENDITURES: | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 112,462 | \$ 83,700 | \$ 76,150 |
| Supplies | 1,265 | 4,500 | 4,000 |
| Professional services | 28,931 | 51,050 | 40,205 |
| Maintenance | 10,823 | 5,725 | 15,625 |
| Capital projects | 82,500 | - | - |
| TOTAL | \$ 235,981 | \$ 144,975 | \$ 135,980 |

| PER CAPITA EXPENSE: | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|----------------------------|------------------------------|--------------------------------|--------------------------------|
| Monthly | \$ 1.08 | \$ 0.66 | \$ 0.62 |
| Annual | \$ 12.96 | \$ 7.96 | \$ 7.47 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: PUBLIC WORKS
DIVISION: STREETS

DIVISION DESCRIPTION:

The street division maintains streets and roadways within the city, including street surfacing and repairs, street cleaning, snow and ice removal, storm sewers and traffic regulating device installation and maintenance. Dam maintenance is also in the division.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Continue improving joint power agreement with other cities for buying power
2. Snow and ice removal within 24 hours of snow event
3. Curb and gutter replacements
4. _____

EXPENDITURE HIGHLIGHTS:

1. Unusual snow accumulation may affect personal service and supplies for 2019
2. Continue sidewalk project, mindful of budget
3. _____
4. _____

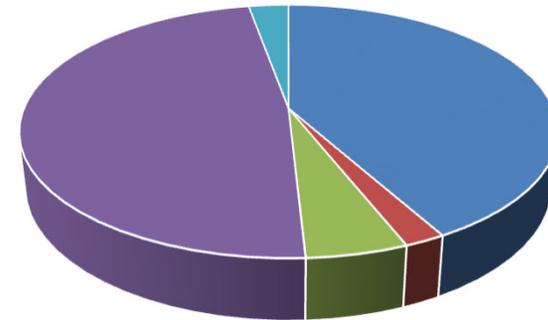
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|--------------------------|-----------|-----------|----------------|
| 1. Overtime hours | 466 | 662 | 550 |
| 2. Sidewalk repair costs | \$ 48,249 | \$ 35,423 | \$ 50,000 |

STAFFING LEVELS:

| | <u>ACTUAL 2017</u> | <u>BUDGETED 2018</u> | <u>BUDGETED 2019</u> |
|-----|------------------------|--------------------------|--------------------------|
| FTE | 6.70 | 6.48 | 7.70 |

2019 EXPENDITURES BY CATEGORY



- Personal services
- Supplies
- Professional services
- Maintenance
- Capital projects

| EXPENDITURES: | <u>ACTUAL 2017</u> | <u>BUDGETED 2018</u> | <u>BUDGETED 2019</u> |
|-----------------------|------------------------|--------------------------|--------------------------|
| Personal services | \$ 604,514 | \$ 594,555 | \$ 588,200 |
| Supplies | 24,532 | 29,400 | 29,400 |
| Professional services | 55,352 | 65,935 | 72,665 |
| Maintenance | 454,242 | 673,805 | 674,000 |
| Capital projects | 144,495 | 40,000 | 40,000 |
| TOTAL | \$ 1,283,135 | \$ 1,403,695 | \$ 1,404,265 |

| PER CAPITA EXPENSE: | <u>ACTUAL 2017</u> | <u>BUDGETED 2018</u> | <u>BUDGETED 2019</u> |
|----------------------------|------------------------|--------------------------|--------------------------|
| Monthly | \$ 5.87 | \$ 6.43 | \$ 6.43 |
| Annual | \$ 70.48 | \$ 77.10 | \$ 77.14 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: PARK & RECREATION
DIVISION: GREENHAVEN EVENT CENTER

DIVISION DESCRIPTION:

This division is responsible for the clubhouse at the golf course. Greenhaven Event Center is the location for various community events and meetings. This facility is also made available for cross country skiing in the winter.



MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Aid in increasing catering tournament revenue
2. Continue improve cross country skiing program.
3. Grow Winterfest, both in community participation and revenue
4. Promote Tavern at Green Haven and their level of service

EXPENDITURE HIGHLIGHTS:

1. Utilities and maintenance associated with event center
2. Assist new F&B vendor with minor remodel to accommodate more walk in traffic
- 3.
- 4.

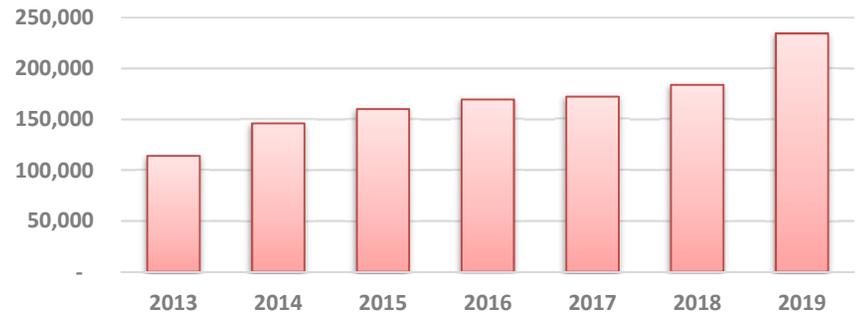
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|----------------------------|------|------|----------------|
| 1. Winterfest participants | 251 | 251 | 275 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 0.40 | 0.38 | 0.40 |

EVENT CENTER EXPENDITURES



EXPENDITURES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 52,485 | \$ 42,945 | \$ 57,800 |
| Supplies | 4,526 | 10,000 | 9,000 |
| Professional services | 74,713 | 86,045 | 122,765 |
| Maintenance | 40,557 | 45,000 | 45,000 |
| TOTAL | \$ 172,281 | \$ 183,990 | \$ 234,565 |

PER CAPITA EXPENSE:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|---------|------------------------------|--------------------------------|--------------------------------|
| Monthly | \$ 0.79 | \$ 0.84 | \$ 1.07 |
| Annual | \$ 9.46 | \$ 10.11 | \$ 12.88 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: PARK & RECREATION
DIVISION: COMMUNITY RECREATION

DIVISION DESCRIPTION:

This division is responsible for multiple areas of community recreation activities. This division encompasses Concerts in the Park, Mayors Ice Cream Social, and the City's share of of the Community Schools Program. This division also provides for the rental boat slips on the Rum River and access to the upper recreational pool of the Rum River. Skating rink and warming house operations are accounted for in this division as well as snow removal on City sidewalks and the Central Business District. This division also is responsible for the maintenance and improvements to the City's playgrounds, playfields and tennis courts.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Young Artist of Anoka repaint tunnel
2. Add Rockin' on the Rum Concert series at Riverfront Memorial Park
3. Construct canoe launch at Mississippi Park
4. Add Movies in the park to downtown entertainment

EXPENDITURE HIGHLIGHTS:

1. Funding helps provide 350+ after school & 15-20 summer activities for youth
2. Scheduled 13 Concerts in the Park
3. _____
4. _____

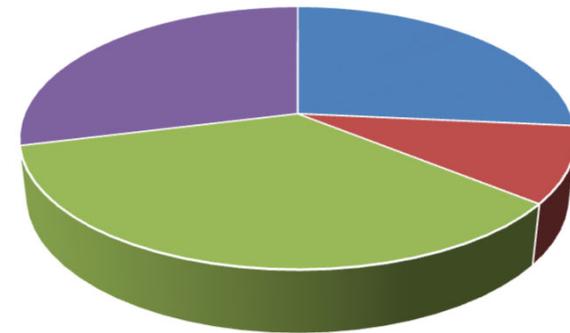
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|-------------------------------|------|------|----------------|
| 1. Akin Riverside Slips | 16 | 18 | 18 |
| 2. Rum River North Slips | 0 | 0 | 2 |
| 3. Number of ice rink skaters | 2243 | 3517 | 3800 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 2.25 | 2.65 | 2.25 |

2019 EXPENDITURES BY CATEGORY



■ Personal services
 ■ Supplies
 ■ Professional services
 ■ Maintenance

| EXPENDITURES: | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | 295,951 | 256,120 | 92,200 |
| Supplies | 10,768 | 30,200 | 32,400 |
| Professional services | 106,248 | 124,285 | 123,190 |
| Maintenance | 75,133 | 106,810 | 100,500 |
| Capital projects | 20,923 | - | - |
| TOTAL | \$ 509,023 | \$ 517,415 | \$ 348,290 |

| PER CAPITA EXPENSE: | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|----------------------------|------------------------------|--------------------------------|--------------------------------|
| Monthly | \$ 2.33 | \$ 2.37 | \$ 1.59 |
| Annual | \$ 27.96 | \$ 28.42 | \$ 19.13 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: PARK & RECREATION
DIVISION: SWIMMING POOL

DIVISION DESCRIPTION:

This division is responsible for the operation, staffing and maintenance of the Anoka Aquatic Center. Division took on operation of the concession stand in 2017.



MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Offer additional evening swim classes
2. Offer Water Safety Instructure classes to public
3. Continue and increase profit of Concessions Stand
4. Continue to close the gap between Revenues and Expenses

EXPENDITURE HIGHLIGHTS:

1. Concession Stand Profit
- 2.
- 3.

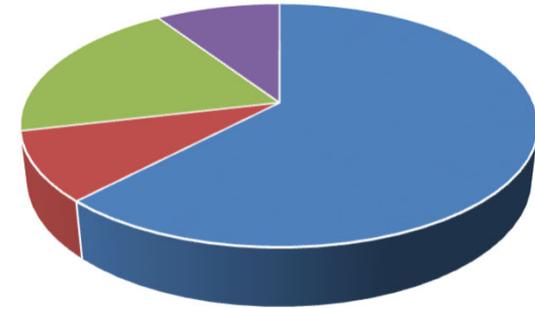
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|-----------------------------|--------|--------|----------------|
| 1. Swim lesson participants | 1021 | 1059 | 1100 |
| 2. Open swim attendance | 29,937 | 36,925 | 39,000 |
| 3. Concession stand sales | 39,466 | 50,433 | 50,000 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 0.55 | 0.40 | 0.60 |

2019 EXPENDITURES BY CATEGORY



- Personal services
- Supplies
- Professional services
- Maintenance
- Capital projects

| EXPENDITURES: | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 195,551 | \$ 215,040 | \$ 229,100 |
| Supplies | 30,335 | 36,500 | 34,000 |
| Professional services | 68,889 | 62,315 | 71,645 |
| Maintenance | 23,541 | 37,055 | 34,250 |
| Capital projects | - | 35,000 | - |
| TOTAL | \$ 318,316 | \$ 385,910 | \$ 368,995 |

| PER CAPITA EXPENSE: | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|----------------------------|------------------------------|--------------------------------|--------------------------------|
| Monthly | \$ 1.46 | \$ 1.77 | \$ 1.69 |
| Annual | \$ 17.49 | \$ 21.20 | \$ 20.27 |

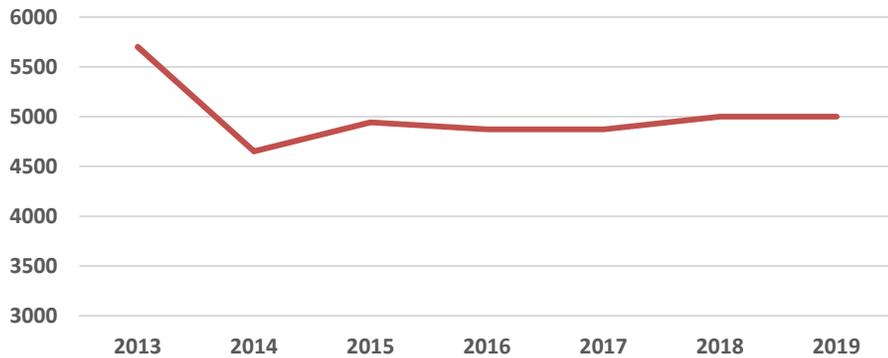
CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: PARK & RECREATION
DIVISION: SENIOR CENTER

DIVISION DESCRIPTION:

This division is responsible for operation, staffing, and maintenance costs of the Senior Center facility and program delivery.

Senior Center Van Passengers



MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Continue to improve and expand senior day trip offerings
2. Increase use of facility by adding more onsite activities
3. Offer affordable extended/overnight travel opportunities

EXPENDITURE HIGHLIGHTS:

1. 31 people traveled to Hawaii on a cruise in 2019
2. 96 people traveled to New York in 2018
3. 100 people traveling to Pigeon Forge in 2019

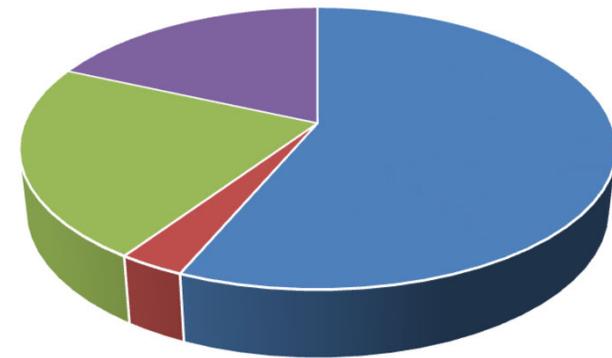
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|-------------------------------|-------|-------|----------------|
| 1. Special trips & activities | 132 | 138 | 150 |
| 2. Meals served per year | 2,987 | 2,377 | 2,150 |
| 3. Passengers per year | 4,873 | 4,936 | 4,400 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 0.60 | 0.55 | 0.60 |

2019 EXPENDITURES BY CATEGORY



■ Personal services ■ Supplies ■ Professional services ■ Maintenance

EXPENDITURES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | 115,696 | 120,650 | 146,400 |
| Supplies | 5,356 | 9,550 | 8,000 |
| Professional services | 55,878 | 44,200 | 57,680 |
| Maintenance | 24,419 | 48,405 | 47,500 |
| TOTAL | 201,349 | 222,805 | 259,580 |

PER CAPITA EXPENSE:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|---------|------------------------------|--------------------------------|--------------------------------|
| Monthly | \$ 0.92 | \$ 1.02 | \$ 1.19 |
| Annual | \$ 11.06 | \$ 12.24 | \$ 14.26 |

CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: PARK & RECREATION
DIVISION: MUNICIPAL PARKS

DIVISION DESCRIPTION:

This division is responsible for the general administration of the Park and Recreation Department, maintenance of all city parks, and financing some park improvements.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Redo baseball field at George Enloe North
2. Redo tennis court at Sunny Acres
3. Finishing tennis courts at George Green Park
4. _____

EXPENDITURE HIGHLIGHTS:

1. Trail system repair \$40,000
2. Port of Anoka dock \$30,000
3. Playground rehab \$25,000
4. _____

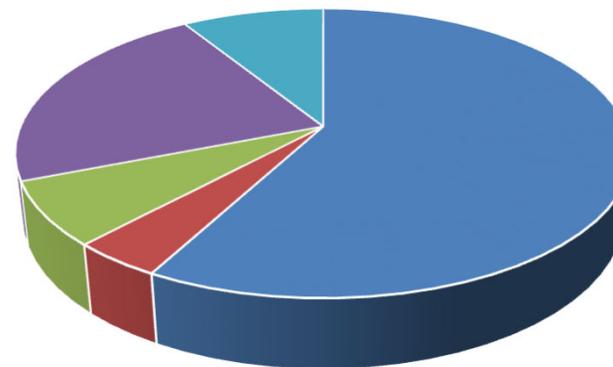
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|--------------------------------|------|------|----------------|
| 1. Picnic shelter reservations | 162 | 178 | 200 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 4.50 | 4.50 | 6.45 |

2019 EXPENDITURES BY CATEGORY



- Personal services
- Supplies
- Professional services
- Maintenance
- Capital projects

EXPENDITURES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 437,968 | \$ 469,230 | \$ 619,100 |
| Supplies | 37,361 | 49,200 | 43,558 |
| Professional services | 60,653 | 71,865 | 75,845 |
| Maintenance | 269,681 | 217,525 | 236,500 |
| Capital projects | 70,279 | - | 95,000 |
| TOTAL | \$ 875,942 | \$ 807,820 | \$ 1,070,003 |

PER CAPITA EXPENSE:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|---------|------------------------------|--------------------------------|--------------------------------|
| Monthly | \$ 4.01 | \$ 3.70 | \$ 4.90 |
| Annual | \$ 48.12 | \$ 44.37 | \$ 58.78 |

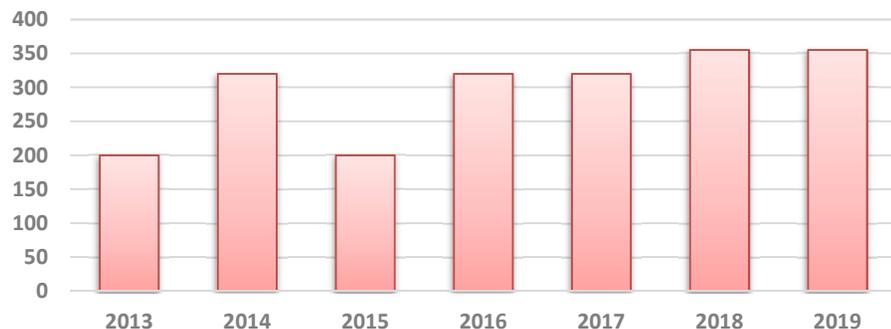
CITY OF ANOKA 2019 BUDGET

FUND: GENERAL
DEPARTMENT: PARK & RECREATION
DIVISION: CITY BEAUTIFICATION

DIVISION DESCRIPTION:

This division is responsible for the shade tree disease control activities and some reforestation as well as beautification of parks, downtown Central Business District and planter beds

HANGING BASKETS PER YEAR



MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Establish tree nursery for blvd tree replacement
2. Add 30 hanging baskets for East Main Street
3. Update tree ordinance for City of Anoka

EXPENDITURE HIGHLIGHTS:

1. Added retaining walls and planter beds at Mississippi Park
- 2.
- 3.

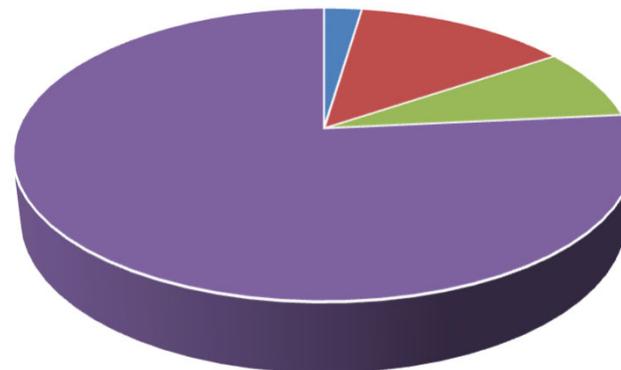
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|--------------------|------|------|----------------|
| 1. Trees planted | 250 | 100 | 50 |
| 2. Hanging baskets | 320 | 250 | 325 |
| 3. Pots | 26 | 26 | 26 |
| 4. Planted area | 75 | 75 | 75 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 0.20 | 0.20 | 0.20 |

2019 EXPENDITURES BY CATEGORY



■ Personal services ■ Supplies ■ Professional services ■ Maintenance

EXPENDITURES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 62,865 | \$ 16,970 | \$ 2,600 |
| Supplies | 4,300 | 15,200 | 14,700 |
| Professional services | 5,341 | 10,865 | 8,775 |
| Maintenance | 49,139 | 86,500 | 85,000 |
| Capital projects | - | 45,000 | - |
| TOTAL | \$ 121,645 | \$ 174,535 | \$ 111,075 |

PER CAPITA EXPENSE:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|---------|------------------------------|--------------------------------|--------------------------------|
| Monthly | \$ 0.56 | \$ 0.80 | \$ 0.51 |
| Annual | \$ 6.68 | \$ 9.59 | \$ 6.10 |

CITY OF ANOKA, MINNESOTA

2018 BUDGET

SPECIAL REVENUE FUNDS SUMMARY BUDGET

| SOURCES | 2013 ACTUAL | 2014 ACTUAL | 2015 ACTUAL | 2016 ACTUAL | 2017 ADOPTED | 2018 ADOPTED | PERCENT CHANGE |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Taxes | \$ 9,339 | \$ 8,886 | \$ 10,090 | \$ 13,000 | \$ 9,850 | \$ 12,250 | 24.37% |
| Licenses & Permits | 32,243 | 32,147 | 31,466 | 39,490 | 57,000 | 49,900 | -12.46% |
| Fines & Forfeitures | 49,287 | 42,214 | 36,290 | 35,400 | 39,000 | 38,000 | -2.56% |
| Interest Earnings | 29,524 | 12,698 | 23,154 | 29,229 | 32,900 | 34,600 | 5.17% |
| Gain(loss) fair value of inv | (56,235) | 39,239 | 2,027 | (8,972) | - | - | 0.00% |
| Charges for Services | 172,115 | 282,051 | 352,251 | 168,426 | 170,600 | 160,775 | -5.76% |
| Miscellaneous | 48,400 | 46,913 | 48,256 | 46,581 | 44,500 | 41,200 | -7.42% |
| Transfers In/Reserves | - | - | - | 69,666 | 178,690 | 101,990 | -42.92% |
| Total Revenue and Transfers In | <u>\$ 284,673</u> | <u>\$ 464,148</u> | <u>\$ 503,534</u> | <u>\$ 392,820</u> | <u>\$ 532,540</u> | <u>\$ 438,715</u> | <u>-17.62%</u> |
| USES | | | | | | | |
| General Government | \$ 14,212 | \$ 15,592 | 13,760 | 18,438 | \$ 13,705 | \$ 16,740 | 22.15% |
| Public Safety | 139,318 | 117,403 | 108,416 | 112,691 | 123,795 | 43,025 | -65.24% |
| Public Works | 105,646 | 94,342 | 106,014 | 74,779 | 91,475 | 168,350 | 84.04% |
| Parks | 89,541 | 90,596 | 94,726 | 89,066 | 110,170 | 79,515 | -27.83% |
| Capital Outlay | 25,560 | 12,352 | 32,258 | 28,128 | 85,000 | 30,000 | -64.71% |
| Total Expenditures and Transfers Out | <u>\$ 374,277</u> | <u>\$ 330,285</u> | <u>\$ 355,174</u> | <u>\$ 323,102</u> | <u>\$ 424,145</u> | <u>\$ 337,630</u> | <u>-20.40%</u> |
| Net Change in Fund Balance | \$ (89,604) | \$ 133,863 | \$ 148,360 | \$ 69,718 | \$ 108,395 | \$ 101,085 | |
| Fund Balance | \$ 1,803,838 | \$ 1,937,701 | \$ 1,952,198 | \$ 2,021,916 | \$ 2,130,311 | \$ 2,231,396 | 4.75% |

CITY OF ANOKA 2019 BUDGET

FUND: SPECIAL REVENUE
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: URBAN REDEVELOPMENT

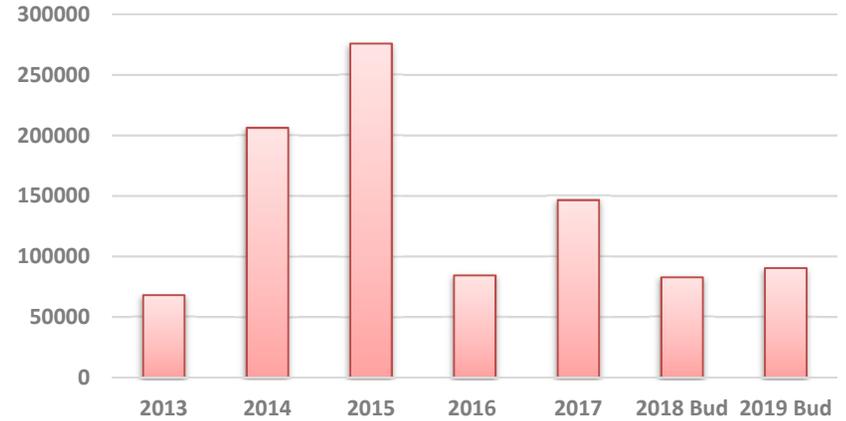
DIVISION DESCRIPTION:

This fund was set up to manage the Metropolitan Council sewer credits. Fund will be used to promote redevelopment in the City.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Continue to utilize the SAC loan program as development incentive.
2. Analyze whether a revolving loan fund should be established.
3. Continually analyze the SAC loan policy as development trends change.
4. _____

**URBAN REDEVELOPMENT
CHARGES FOR SERVICES**



| REVENUES: | ACTUAL | BUDGETED | BUDGETED |
|----------------------|-------------------|-------------------|-------------------|
| | 2017 | 2018 | 2019 |
| Charges for services | \$ 146,615 | \$ 82,775 | \$ 90,469 |
| Interest earnings | 10,890 | 18,250 | 13,000 |
| TOTAL | \$ 157,505 | \$ 101,025 | \$ 103,469 |

| EXPENDITURES: | ACTUAL | BUDGETED | BUDGETED |
|-----------------------|---------------|--------------|---------------|
| | 2017 | 2018 | 2019 |
| Personal services | \$ 10 | \$ 75 | \$ 90 |
| Professional services | 60 | 10 | 10 |
| Maintenance | 810 | - | 825 |
| TOTAL | \$ 880 | \$ 85 | \$ 925 |

| | | | |
|--------------|--------------|--------------|--------------|
| Net change | \$ 156,625 | \$ 100,940 | \$ 102,544 |
| Fund balance | \$ 1,174,357 | \$ 1,275,297 | \$ 1,377,841 |

CITY OF ANOKA 2019 BUDGET

FUND: SPECIAL REVENUE
DEPARTMENT: PUBLIC SAFETY
DIVISION: ROUND UP

DIVISION DESCRIPTION:

Round Up for Change is a program that rounds utility customers' bills to the nearest dollar. These voluntary "round up" contributions are used to provide financial assistance to worth-while activities, organizations and community projects that improve the lives of families, children and seniors in our community. The City must spend the funds in accordance with these guidelines and in compliance with laws governing public purpose expenditures of municipal governments.

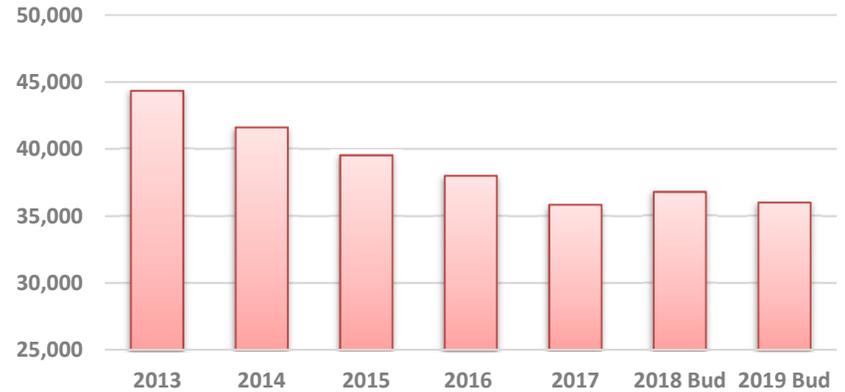
MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Increase participation
2. Providing funding to organizations that meet criteria
3. Examine possibility of adding round up at Better Value locations
4. _____

EXPENDITURE HIGHLIGHTS:

1. In 2019 the city is looking at expanding it's designations to other organizations
2. Youth First
3. Alexandra House
4. Anoka, Champlin and Dayton Food Shelf contributions

ROUND UP FUND REVENUE



| REVENUES: | ACTUAL | BUDGETED | BUDGETED |
|----------------------|------------------|------------------|------------------|
| | 2017 | 2018 | 2019 |
| Donations | \$ 35,841 | \$ 36,800 | \$ 36,000 |
| Interest earnings | 156 | 200 | 100 |
| TOTAL | \$ 35,997 | \$ 37,000 | \$ 36,100 |
| EXPENDITURES: | | | |
| | ACTUAL | BUDGETED | BUDGETED |
| | 2017 | 2018 | 2019 |
| Contractual services | \$ 34,403 | \$ 37,000 | \$ 36,100 |
| Maintenance | 39 | - | - |
| TOTAL | \$ 34,442 | \$ 37,000 | \$ 36,100 |
| Net change | \$ 1,555 | \$ - | \$ - |
| Fund balance | \$ 6,613 | \$ 6,613 | \$ 6,613 |

CITY OF ANOKA 2019 BUDGET

FUND: SPECIAL REVENUE
DEPARTMENT: PUBLIC SAFETY
DIVISION: POLICE FORFEITURE

DIVISION DESCRIPTION:

This fund is dedicated to funds received from the sale of assets that are seized during a DUI or Narcotic arrest.

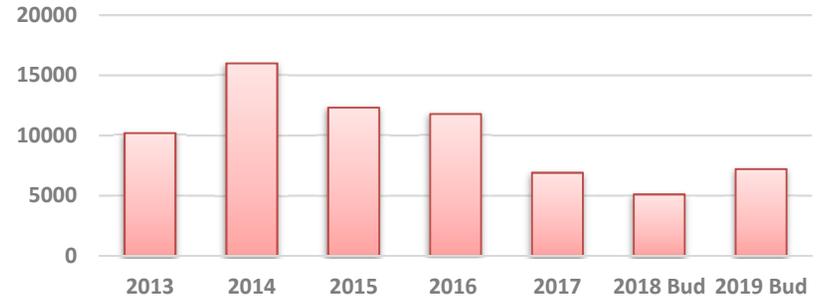
MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Receive as much funds as possible on the sale of seized assets
2. _____
3. _____
4. _____

EXPENDITURE HIGHLIGHTS:

1. DUI funds can be used for training and equipment specific to DUI enforcement
2. Narcotic funds can be used for training and educational materials
3. _____
4. _____

POLICE FORFEITURE REVENUE



| REVENUES: | ACTUAL <u>2017</u> | BUDGETED <u>2018</u> | BUDGETED <u>2019</u> |
|-----------------------|-----------------------|-------------------------|-------------------------|
| Fines and forfeitures | \$ 6,833 | \$ - | \$ 7,000 |
| Interest earnings | 65 | - | 200 |
| TOTAL | \$ 6,898 | \$ - | \$ 7,200 |
| EXPENDITURES: | | | |
| | ACTUAL <u>2017</u> | BUDGETED <u>2018</u> | BUDGETED <u>2019</u> |
| Contractual services | \$ 619 | \$ - | \$ 400 |
| TOTAL | \$ 619 | \$ - | \$ 400 |
| Net change | \$ 6,279 | \$ - | \$ 6,800 |
| Fund balance | \$ 16,456 | \$ 16,456 | \$ 23,256 |

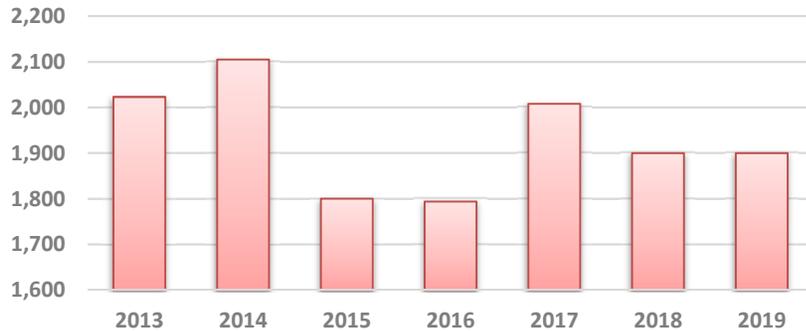
CITY OF ANOKA 2019 BUDGET

FUND: SPECIAL REVENUE
DEPARTMENT: PARK & RECREATION
DIVISION: CEMETERY

DIVISION DESCRIPTION:

This division is responsible for the maintenance of the Forest Hill and Oakwood cemeteries.

Staff Hours



MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Create additional cremation only graves
2. Updated cemetery section signage and lighting
3. Add Street name signage

EXPENDITURE HIGHLIGHTS:

1. _____
2. _____
3. _____

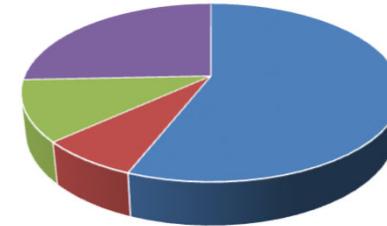
AVAILABILITY

| | 2017 | 2018 | 2019 Projected |
|-----------------------------------|------|------|----------------|
| 1. Cremation Graves (94 total) | 72 | 52 | 45 |
| 2. Columbarium Niches (48 total) | 35 | 35 | 30 |
| 3. Section 6-5 Graves (764 total) | 462 | 446 | 438 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 0.65 | 0.60 | 0.65 |

2019 EXPENDITURES BY CATEGORY



- Personal services
- Maintenance
- Supplies
- Capital outlay
- Professional services

REVENUES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------------|------------------------------|--------------------------------|--------------------------------|
| Internments | \$ 29,039 | \$ 28,000 | \$ 29,000 |
| Marking setting fees | 6,018 | 6,000 | 6,000 |
| Gravesites | 23,850 | 26,000 | 20,000 |
| Perpetual Care | 14,960 | 18,000 | 16,000 |
| Interest earnings | 4,520 | 7,000 | 3,000 |
| Miscellaneous | 330 | - | 280 |
| Transfer in/use of reserves | - | 24,515 | - |
| TOTAL | \$ 78,717 | \$ 109,515 | \$ 74,280 |

EXPENDITURES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 75,950 | \$ 47,425 | \$ 41,585 |
| Supplies | 5,853 | 2,700 | 5,400 |
| Professional services | 7,642 | 8,725 | 8,235 |
| Maintenance | 18,043 | 20,665 | 19,060 |
| Capital outlay | 9,074 | 30,000 | - |
| TOTAL | \$ 116,562 | \$ 109,515 | \$ 74,280 |

| | | | |
|--------------|-------------|------------|------------|
| Net change | \$ (37,845) | \$ - | \$ - |
| Fund balance | \$ 421,821 | \$ 397,306 | \$ 397,306 |

CITY OF ANOKA 2019 BUDGET

FUND: SPECIAL REVENUE
DEPARTMENT: PUBLIC WORKS
DIVISION: WALKER RAMP

DIVISION DESCRIPTION:

The Walker parking division maintains and improves the Walker parking ramp. Included is providing a clean, safe, well lit area as well as managing the permit system and it's fees. The Cities primary leasor is the Walker Plaza, providing adequate spaces until 2039.

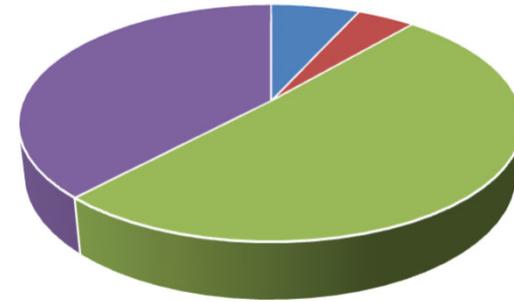
MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Continue to manage contract with Walker Senior Plaza
2. _____
3. _____
4. _____

EXPENDITURE HIGHLIGHTS:

1. _____
2. _____
3. _____
4. _____

2019 EXPENDITURES BY CATEGORY



■ Personal services ■ Supplies
■ Professional services ■ Maintenance

| | REVENUES: | | |
|-----------------------------|------------------------------|--------------------------------|--------------------------------|
| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
| Parking permits | \$ 4,664 | \$ 4,900 | \$ 3,240 |
| Interest earnings | 158 | - | 150 |
| Transfer in/use of reserves | - | 1,125 | - |
| TOTAL | \$ 4,822 | \$ 6,025 | \$ 3,390 |
| | | | |
| | EXPENDITURES: | | |
| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
| Personal services | \$ 516 | \$ 1,655 | \$ 230 |
| Supplies | - | 150 | 150 |
| Professional services | 2,953 | 1,720 | 1,720 |
| Maintenance | - | 2,500 | 1,290 |
| TOTAL | \$ 3,469 | \$ 6,025 | \$ 3,390 |
| Net change | \$ 1,353 | \$ - | \$ - |
| Fund balance | \$ 1,460 | \$ 335 | \$ 335 |

CITY OF ANOKA 2019 BUDGET

FUND: SPECIAL REVENUE
DEPARTMENT: PUBLIC SAFETY
DIVISION: PARKING

DIVISION DESCRIPTION:

The Parking division maintains and improves the city's parking lots and 1 parking ramp. Included is providing a clean, safe, well lit area as well as managing the permit system and it's fees.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Maintain and improve public parking lots and ramps as needed
2. Continue to evaluate the customer parking needs in the downtown business area
3. Work with parking board and ABLA regarding parking study results
4. _____

EXPENDITURE HIGHLIGHTS:

1. Maintenance costs to sweep, seal coat & paint lines in city owned surface lots.
2. Maintenance costs to sweep, clean and seal concrete in city owned ramps.
3. In 2017 the discount lot was changed from catagorized as surface to ramp
4. _____

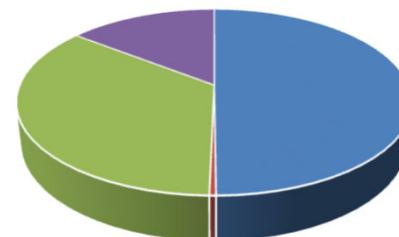
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|-----------------------------|------|------|----------------|
| 1. Parking Permits sold | 345 | 345 | 345 |
| 2. Amount of surface stalls | 93 | 93 | 95 |
| 3. Amount of ramp stalls | 252 | 252 | 250 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 0.85 | 0.75 | 0.85 |

2019 EXPENDITURES BY CATEGORY



- Personal services
- Supplies
- Professional services
- Maintenance
- Capital outlay

REVENUES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-------------------|------------------------------|--------------------------------|--------------------------------|
| Parking permits | \$ 54,496 | \$ 45,000 | \$ 50,000 |
| Parkings fees | 35,037 | 38,000 | 40,000 |
| Interest earnings | 8,311 | 9,000 | 7,500 |
| Use of reserves | - | 76,350 | 40,580 |
| TOTAL | \$ 97,844 | \$ 168,350 | \$ 138,080 |

EXPENDITURES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 38,870 | \$ 80,300 | \$ 83,975 |
| Supplies | - | 750 | 750 |
| Professional services | 52,812 | 60,245 | 59,210 |
| Maintenance | 25,342 | 24,395 | 24,415 |
| Capital outlay | 105,088 | 60,000 | - |
| TOTAL | \$ 222,112 | \$ 225,690 | \$ 168,350 |
| Net change | \$ (124,268) | \$ (57,340) | \$ (30,270) |
| Fund balance | \$ 535,287 | \$ 550,937 | \$ 480,087 |

CITY OF ANOKA 2019 BUDGET

FUND: SPECIAL REVENUE
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: LODGING

DIVISION DESCRIPTION:

The Lodging Division collects lodging taxes from hotels or motels in the City and uses a majority of the revenue to pay membership dues to the Minnesota Metro North Convention and Visitors Bureau.

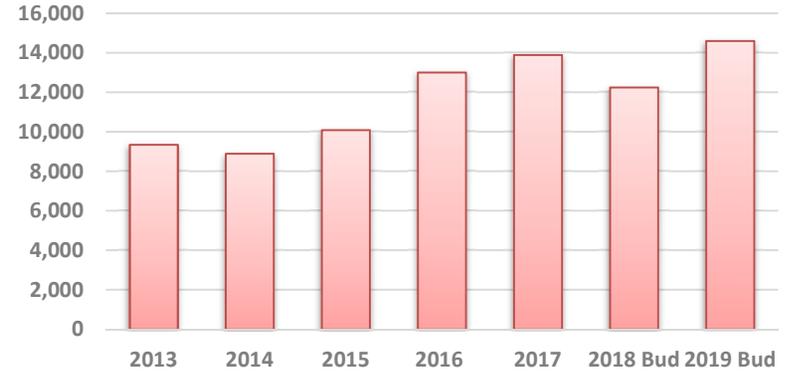
MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Collect lodging taxes
2. Identify use for retained amount
3. _____
4. _____

EXPENDITURE HIGHLIGHTS:

1. Tax to Minnesota Metro North Convention and Visitors Bureau
2. _____
3. _____
4. _____

LODGING TAX REVENUE



| REVENUES: | ACTUAL | BUDGETED | BUDGETED |
|-------------------|------------------|------------------|------------------|
| | 2017 | 2018 | 2019 |
| Lodging tax | \$ 13,894 | \$ 12,250 | \$ 14,600 |
| Interest earnings | 177 | 150 | 200 |
| Miscellaneous | 3,000 | 4,400 | 3,000 |
| TOTAL | \$ 17,071 | \$ 16,800 | \$ 17,800 |

| EXPENDITURES: | ACTUAL | BUDGETED | BUDGETED |
|-----------------------|------------------|------------------|------------------|
| | 2017 | 2018 | 2019 |
| Personal services | \$ 149 | \$ 235 | \$ 365 |
| Professional services | 15,118 | 16,420 | 17,435 |
| TOTAL | \$ 15,267 | \$ 16,655 | \$ 17,800 |

| | | | |
|--------------|-----------|-----------|-----------|
| Net change | \$ 1,804 | \$ 145 | \$ - |
| Fund balance | \$ 15,892 | \$ 16,037 | \$ 16,037 |

CITY OF ANOKA, MINNESOTA

2018 BUDGET

DEBT SERVICE FUNDS SUMMARY BUDGET

| SOURCES | 2013 ACTUAL | 2014 ACTUAL | 2015 ACTUAL | 2016 ACTUAL | 2017 ADOPTED | 2018 ADOPTED | PERCENT CHANGE |
|--------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Taxes | \$ 396,313 | \$ 386,018 | \$ 387,936 | \$ 156,789 | \$ - | \$ - | 0.00% |
| Interest Earnings | 4,709 | 583 | 2,873 | 16,118 | 3,550 | 3,700 | 4.23% |
| Gain(loss) fair value of inv | (13,738) | 9,518 | 136 | (18,342) | - | - | 0.00% |
| Issuance of bonds | - | 6,383,638 | - | - | - | - | 0.00% |
| Transfers In/Reserves | 440,000 | 1,440,000 | 568,500 | 2,290,961 | 960,000 | 1,085,000 | 13.02% |
| Total Revenue and Transfers In | <u>\$ 827,284</u> | <u>\$ 8,219,757</u> | <u>\$ 959,445</u> | <u>\$ 2,445,526</u> | <u>\$ 963,550</u> | <u>\$ 1,088,700</u> | <u>12.99%</u> |
| USES | | | | | | | |
| Principal Retirement | 450,000 | 580,239 | 7,709,150 | 540,000 | 2,105,000 | 675,000 | -67.93% |
| Interest and fiscal charges | 389,758 | 421,218 | 452,558 | 373,540 | 322,435 | 269,790 | -16.33% |
| Total Expenditures | <u>\$ 839,758</u> | <u>\$ 1,001,457</u> | <u>\$ 8,161,708</u> | <u>\$ 913,540</u> | <u>\$ 2,427,435</u> | <u>\$ 944,790</u> | <u>-61.08%</u> |
| Net Change in Fund Balance | \$ (12,474) | \$ 7,218,300 | \$ (7,202,263) | \$ 1,531,986 | \$ (1,463,885) | \$ 143,910 | |
| Fund Balance | \$ 443,168 | \$ 7,661,468 | \$ 459,205 | \$ 1,991,191 | \$ 527,306 | \$ 671,216 | 27.29% |

CITY OF ANOKA 2019 BUDGET

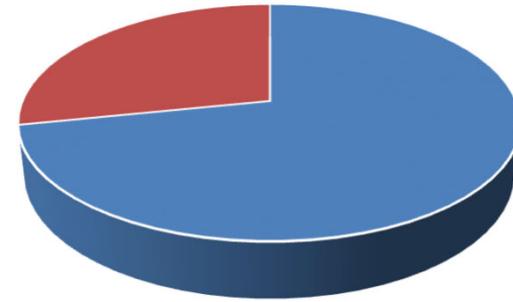
FUND: DEBT SERVICE
DEPARTMENT: FINANCE
DIVISION: DEBT SERVICE

DIVISION DESCRIPTION:

Debt Service funds finance and account for the payment of interest and principal on all general obligation debt other than debt issued for an enterprise fund. 2010A Public Safety Bonds, 2008A Public Improvement Bonds and 2014A and 2016A Crossover Refunding Bonds.

1. 2010A Public Safety Building Bonds - maturity 2-1-2022
2. 2008A Public Improvement Bonds - maturity 2-1-2028
3. 2014A TIF Crossover Refunding Bonds - maturity 2-1-2033
4. 2016A Public Facilities Crossover Refunding - maturity date 2-1-2028

2019 EXPENDITURES BY CATEGORY



■ Principal bond payments
 ■ Interest expense

| REVENUE SOURCES: | ACTUAL | BUDGETED | BUDGETED |
|-------------------------|---------------------|---------------------|---------------------|
| | <u>2017</u> | <u>2018</u> | <u>2019</u> |
| Debt service levy | 1,664 | - | - |
| Interest earnings | 21,333 | 3,700 | 4,000 |
| Transfer in | 960,000 | 1,085,000 | 1,779,470 |
| TOTAL | \$ 982,997 | \$ 1,088,700 | \$ 1,783,470 |
| | | | |
| EXPENDITURES: | ACTUAL | BUDGETED | BUDGETED |
| Principal bond payments | \$ 2,105,000 | \$ 675,000 | \$ 675,000 |
| Interest expense | 325,131 | 269,790 | 265,310 |
| TOTAL | \$ 2,430,131 | \$ 944,790 | \$ 940,310 |
| | | | |
| Net change | \$ (1,447,134) | \$ 143,910 | \$ 843,160 |
| | | | |
| Fund balance | \$ 544,057 | \$ 687,967 | \$ 1,531,127 |

CITY OF ANOKA, MINNESOTA

2018 BUDGET

CAPITAL PROJECTS FUNDS SUMMARY BUDGET

| SOURCES | 2013 ACTUAL | 2014 ACTUAL | 2015 ACTUAL | 2016 ACTUAL | 2017 ADOPTED | 2018 ADOPTED | PERCENT CHANGE |
|--------------------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Taxes | \$ 2,647,324 | \$ 2,559,302 | \$ 2,644,611 | \$ 432,732 | \$ 571,600 | \$ 579,000 | 1.29% |
| Special assessments | 485,145 | 406,265 | 779,143 | 728,197 | 765,000 | 800,000 | 4.58% |
| Licenses and permits | 3,804 | 7,645 | 12,875 | 5,856 | - | - | 0.00% |
| Intergovernmental | 7,902,936 | 2,420,418 | 215,701 | - | 1,105,000 | 261,300 | -76.35% |
| Investment Income | 72,575 | 43,163 | 19,244 | 18,795 | 128,435 | 73,015 | -43.15% |
| Gain(loss) fair value of inv | (172,810) | 136,426 | 22,953 | (7,514) | - | - | 0.00% |
| Miscellaneous | 772,146 | 977,045 | 1,003,502 | (289,170) | 449,230 | 205,875 | -54.17% |
| Franchise fees | 362,658 | 364,815 | 364,921 | 365,558 | 365,000 | 365,000 | 0.00% |
| Transfer in | 700,000 | 3,901,000 | 3,217,053 | 3,885,000 | 1,625,000 | 1,905,000 | 17.23% |
| Total Revenue and Transfers In | <u>\$ 12,773,778</u> | <u>\$ 10,816,079</u> | <u>\$ 8,280,003</u> | <u>\$ 5,139,454</u> | <u>\$ 5,009,265</u> | <u>\$ 4,189,190</u> | <u>-16.37%</u> |
| USES | | | | | | | |
| General government | \$ 121,939 | \$ 101,930 | \$ 107,946 | \$ 66,680 | \$ 153,815 | \$ 104,480 | -32.07% |
| Public works | - | 8,533 | - | - | - | - | 0.00% |
| Capital outlay | 12,888,446 | 10,009,687 | 6,192,587 | 6,228,439 | 7,956,925 | 6,677,105 | -16.08% |
| Interest and fiscal charges | 102,896 | 86,220 | 174,774 | 207,176 | 309,658 | 287,870 | -7.04% |
| Transfers out | 840,000 | 2,246,000 | 1,248,553 | 2,277,166 | 909,000 | 570,000 | -37.29% |
| Total Expenditures | <u>\$ 13,953,281</u> | <u>\$ 12,452,370</u> | <u>\$ 7,723,860</u> | <u>\$ 8,779,461</u> | <u>\$ 9,329,398</u> | <u>\$ 7,639,455</u> | <u>-18.11%</u> |
| Net Change in Fund Balance | \$ (1,179,503) | \$ (1,636,291) | \$ 556,143 | \$ (3,640,007) | \$ (4,320,133) | \$ (3,450,265) | |
| Prior period adjustment | \$ 4,709,369 | \$ 647,091 | \$ - | \$ - | \$ - | \$ - | |
| Fund Balance | \$ 6,033,643 | \$ 5,044,443 | \$ 5,600,586 | \$ 1,960,579 | \$ (2,359,554) | \$ (5,809,819) | -146.23% |

CITY OF ANOKA 2019 BUDGET

FUND: CAPITAL
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: CAPITAL IMPROVEMENT AND INFRASTRUCTURE

DIVISION DESCRIPTION:

The Capital Improvement and Infrastructure program was designed to plan and fund major improvements throughout the city. It is intended for long-term funding of improvements to city buildings and equipment.

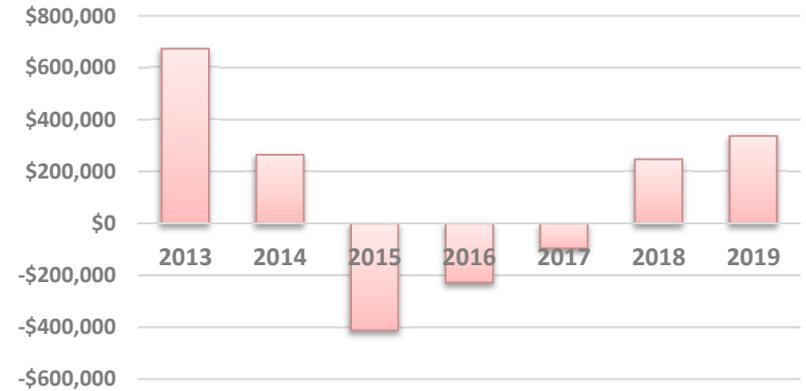
MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Evaluate and prioritize future building projects
2. _____
3. _____

EXPENDITURE HIGHLIGHTS:

1. Power gate at 741 Jacob
2. _____
3. _____
4. _____

CAPITAL IMPROVEMENTS FUND BALANCE HISTORY



| REVENUES | ACTUAL | BUDGETED | BUDGETED |
|-----------------------|-------------------|-------------------|-------------------|
| | 2017 | 2018 | 2019 |
| Transfer in | \$ 425,000 | \$ 500,000 | \$ 105,000 |
| Miscellaneous revenue | 20,000 | - | - |
| Interest earnings | 429 | 500 | 3,300 |
| TOTAL | \$ 445,429 | \$ 500,500 | \$ 108,300 |
| EXPENDITURES: | ACTUAL | BUDGETED | BUDGETED |
| | 2017 | 2018 | 2019 |
| Greenhaven | \$ - | \$ 120,000 | \$ - |
| Public Works | - | - | 15,000 |
| Aquatic Center | - | 25,000 | - |
| Dorrs | - | 6,000 | - |
| Capital outlay | 313,622 | - | - |
| Miscellaneous | - | 5,840 | 3,660 |
| TOTAL | \$ 313,622 | \$ 156,840 | \$ 18,660 |
| Net change | \$ 131,807 | \$ 343,660 | \$ 89,640 |
| Fund balance | \$ (96,108) | \$ 247,552 | \$ 337,192 |

CITY OF ANOKA 2019 BUDGET

FUND: CAPITAL
DEPARTMENT: PUBLIC WORKS
DIVISION: STATE ROAD IMPROVEMENTS

DIVISION DESCRIPTION:

Fund established for State road improvement projects where part or all of the project is funded with state aid.

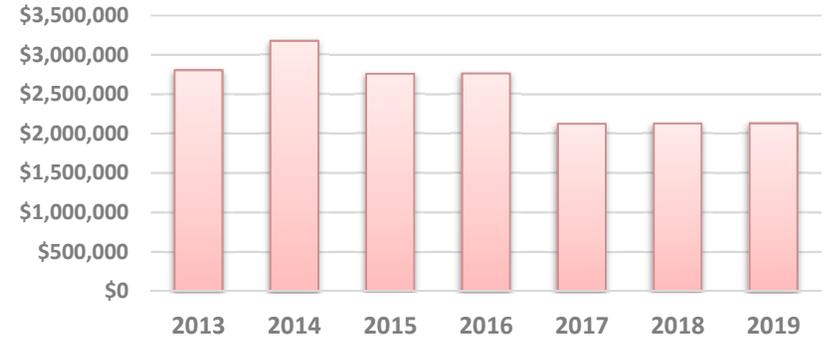
MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Evaluate and prioritize future state road projects
2. Advance MSA funds for projects
3. _____
4. _____

EXPENDITURE HIGHLIGHTS:

1. South Street from 7th Ave to 9th Ave
2. North Street from CSAH 7 to easterly city limits
3. _____
4. _____

STATE AID CONSTRUCTION FUND BALANCE HISTORY



| REVENUES | ACTUAL <u>2017</u> | BUDGETED <u>2018</u> | BUDGETED <u>2019</u> |
|-----------------------|-----------------------|-------------------------|-------------------------|
| State aid | 341,133 | - | - |
| Interest earnings | 2,224 | 4,200 | 2,000 |
| Transfer in | - | - | - |
| TOTAL | \$ 343,357 | \$ 4,200 | \$ 2,000 |
| EXPENDITURES: | | | |
| | ACTUAL <u>2017</u> | BUDGETED <u>2018</u> | BUDGETED <u>2019</u> |
| Capital outlay | \$ 781,284 | \$ - | \$ - |
| Professional services | \$ 6,143 | | |
| Loan payment | \$ 194,323 | | |
| TOTAL | \$ 981,750 | \$ - | \$ - |
| Net change | \$ (638,393) | \$ 4,200 | \$ 2,000 |
| Fund balance | \$ 2,124,795 | \$ 2,128,995 | \$ 2,130,995 |

CITY OF ANOKA 2019 BUDGET

FUND: CAPITAL
DEPARTMENT: PUBLIC WORKS
DIVISION: STREET RENEWAL PROGRAM

DIVISION DESCRIPTION:

The Street Renewal Program was established for long-term planning and funding of street rehabilitations. Each year approximately 1 mile of city's roads, sewer mains, water mains and storm sewer are reconstructed to meet new standards and requirements and re-establish a new life for future use. Balancing the revenues and expenditures allow for a consistent and reoccurring program.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Full reconstruction of 1.16 miles of streets and underground utilities
2. Full reconstruction of 3.3 miles of street surface
3. US TH-10/169 Improvement Project preliminary design
4. TH-47 Corridor Planning

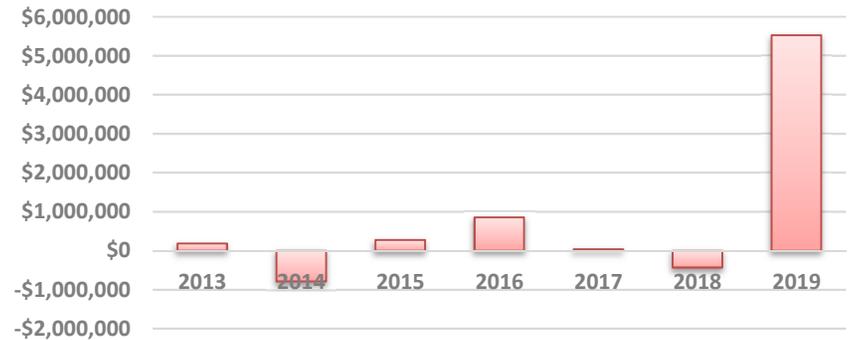
EXPENDITURE HIGHLIGHTS:

1. 26.2 miles of old water main and sanitary sewer have been replaced
2. 1.445 homes have new services installed to them
3. 20.1 miles of city streets have been reconstructed
4. 10.2 miles of city sidewalks have been replaced

PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|------------------------|------|------|----------------|
| 1. Miles reconstructed | 2.1 | 0.5 | 1.2 |
| 2. Impacted SF Homes | 145 | 40 | 80 |

STREET RENEWAL FUND BALANCE HISTORY



| REVENUES | ACTUAL | BUDGETED | BUDGETED |
|-----------------------------|---------------------|---------------------|----------------------|
| | 2017 | 2018 | 2019 |
| Gas franchise fee | \$ 369,339 | \$ 365,000 | \$ 380,000 |
| Assessments | 937,857 | 800,000 | 570,000 |
| Interest earnings | 19,146 | 5,000 | 5,800 |
| Permits & miscellaneous | 137,113 | 5,000 | 321,800 |
| Intergovernmental | 1,120,000 | 261,300 | 1,836,000 |
| Bond proceeds | - | - | 9,900,000 |
| Transfer in | 600,000 | 1,650,000 | 83,700 |
| TOTAL | \$ 3,183,455 | \$ 3,086,300 | \$ 13,097,300 |
| EXPENDITURES: | ACTUAL | BUDGETED | BUDGETED |
| | 2017 | 2018 | 2019 |
| Capital outlay | \$ 5,495,505 | \$ 4,263,600 | \$ 7,064,000 |
| Miscellaneous | 4,264 | 72,155 | 74,515 |
| Fixed asset transfer credit | (1,499,993) | (782,495) | - |
| TOTAL | \$ 3,999,776 | \$ 3,553,260 | \$ 7,138,515 |
| Net change | \$ (816,321) | \$ (466,960) | \$ 5,958,785 |
| Fund balance | \$ 35,819 | \$ (431,141) | \$ 5,527,644 |
| Unrestricted fund balance | (194,181) | (661,141) | 297,644 |

CITY OF ANOKA 2019 BUDGET

FUND: CAPITAL
DEPARTMENT: PARK & RECREATION
DIVISION: PARK DEDICATION

DIVISION DESCRIPTION:

This division is responsible for park capital improvements including professional services for the development of new facilities and improvements to existing facilities.

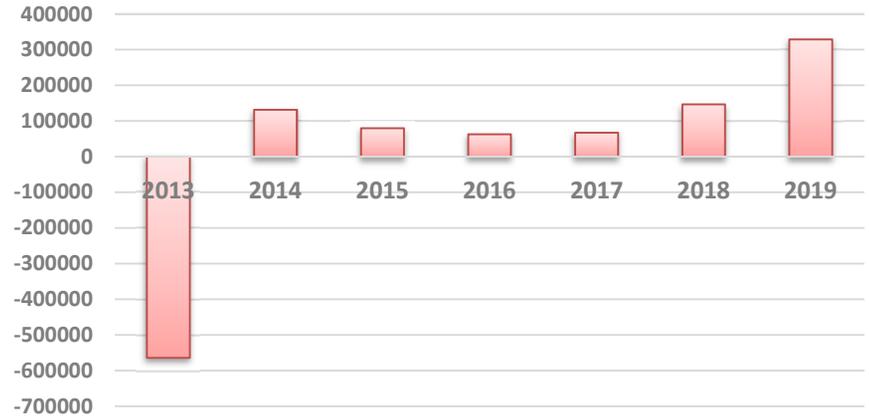
MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Rebuild fund balance for future projects
2. _____
3. _____
4. _____

EXPENDITURE HIGHLIGHTS:

1. _____
2. _____
3. _____
4. _____

PARK DEDICATION FUND BALANCE HISTORY



| REVENUES | ACTUAL | BUDGETED | BUDGETED |
|-------------------|------------------|------------------|-------------------|
| | 2017 | 2018 | 2019 |
| Interest earnings | \$ 468 | \$ 1,500 | \$ 1,400 |
| Donations | 22,887 | 81,375 | 82,000 |
| Intergovernmental | - | - | 100,000 |
| Transfer in | - | - | - |
| TOTAL | \$ 23,355 | \$ 82,875 | \$ 183,400 |
| EXPENDITURES: | ACTUAL | BUDGETED | BUDGETED |
| | 2017 | 2018 | 2019 |
| Miscellaneous | \$ - | \$ 2,910 | \$ 1,415 |
| Capital outlay | 19,300 | - | - |
| TOTAL | \$ 19,300 | \$ 2,910 | \$ 1,415 |
| Net change | \$ 4,055 | \$ 79,965 | \$ 181,985 |
| Fund balance | \$ 66,945 | \$ 146,910 | \$ 328,895 |

CITY OF ANOKA 2019 BUDGET

FUND: CAPITAL
DEPARTMENT: PARK & RECREATION
DIVISION: PARK CAPITAL IMPROVEMENTS

DIVISION DESCRIPTION:

The Park Capital Improvement program was designed to plan and fund major park improvements throughout the city. It is intended for long-term funding of improvements to parks, trails, park buildings, ball fields and equipment.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Tennis court seal and surface upgrades at multiple sites
2. _____
3. _____
4. _____

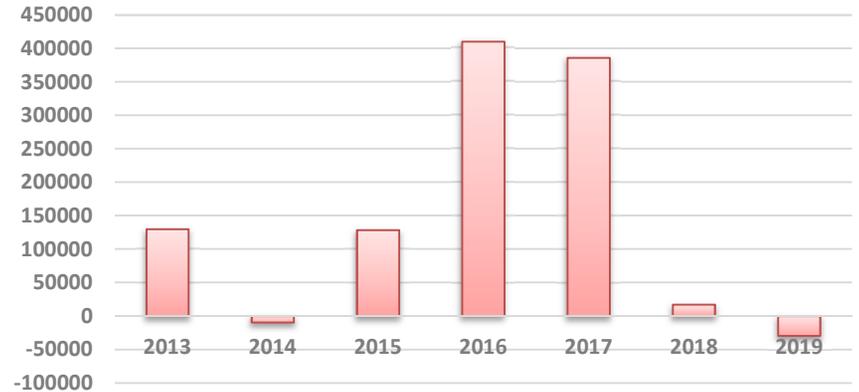
EXPENDITURE HIGHLIGHTS:

1. Mississippi Park shoreline restoration \$164,000
2. Sunny Acres Park improvements \$80,000
3. Anoka Nature Preserve \$40,000
4. ANP wetland excavattion \$30,000

PERFORMANCE MEASURES:

| | 2016 | 2018 | 2019 Projected |
|---------------------|------|------|----------------|
| 1. Capital projects | 3 | 6 | 4 |

PARK CAPITAL FUND BALANCE HISTORY



| REVENUES | ACTUAL | BUDGETED | BUDGETED |
|----------------------|-------------------|-------------------|-------------------|
| | 2017 | 2018 | 2019 |
| Transfer in | \$ 75,000 | \$ 100,000 | \$ 80,000 |
| Intergovernmental | - | - | 114,000 |
| Donations | 50,000 | - | - |
| Interest earnings | 4,369 | 10,000 | - |
| Sale of fixed asset | 83,715 | 83,500 | 83,500 |
| TOTAL | \$ 213,084 | \$ 193,500 | \$ 277,500 |
| EXPENDITURES: | ACTUAL | BUDGETED | BUDGETED |
| | 2017 | 2018 | 2019 |
| Capital outlay | 229,419 | 560,000 | 314,000 |
| Miscellaneous | 7,863 | 2,545 | 10,050 |
| TOTAL | \$ 237,282 | \$ 562,545 | \$ 324,050 |
| Net change | \$ (24,198) | \$ (369,045) | \$ (46,550) |
| Fund balance | \$ 385,929 | \$ 16,884 | \$ (29,666) |

CITY OF ANOKA 2019 BUDGET

FUND: CAPITAL
DEPARTMENT: PARK & RECREATION
DIVISION: AQUATIC CONSTRUCTION

DIVISION DESCRIPTION:

This division is responsible for aquatic center capital improvements including professional services for the development of new features and improvements to existing equipment.

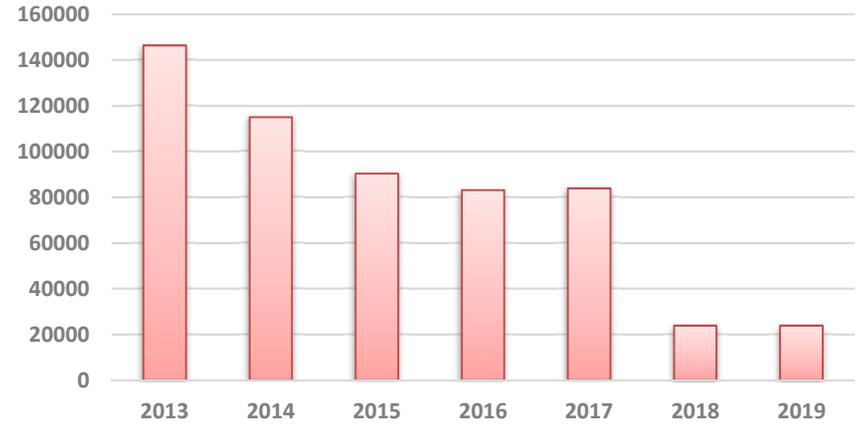
MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Close out fund after fund balance used
2. _____
3. _____

EXPENDITURE HIGHLIGHTS:

1. _____
2. _____
3. _____
4. _____

AQUATIC CENTER CONSTRUCTION FUND BALANCE HISTORY



| REVENUES | ACTUAL <u>2017</u> | BUDGETED <u>2018</u> | BUDGETED <u>2019</u> |
|----------------------|-----------------------|-------------------------|-------------------------|
| Interest earnings | \$ 778 | \$ - | \$ - |
| TOTAL | \$ 778 | \$ - | \$ - |
| EXPENDITURES: | | | |
| | ACTUAL <u>2017</u> | BUDGETED <u>2018</u> | BUDGETED <u>2019</u> |
| Capital outlay | - | 60,000 | - |
| TOTAL | \$ - | \$ 60,000 | \$ - |
| Net change | \$ 778 | \$ (60,000) | \$ - |
| Fund balance | \$ 83,890 | \$ 23,890 | \$ 23,890 |

CITY OF ANOKA 2019 BUDGET

FUND: CAPITAL/TIF
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: COMMUTER RAIL TRANSIT TIF DISTRICT

DIVISION DESCRIPTION:

The commuter rail transit TIF district was created to develop and redevelop its business districts to provide employment opportunities, improve the tax base, help keep tax rates low or level and to improve the general economy of the State.



MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Continue to acquire blighted property for redevelopment.
2. Continue to market current city-owned property for development.
3. Develop land west and east of 4th Avenue on the Rum River.
4. Go to the legislature and request a 5 year extension to spend funds in the district.

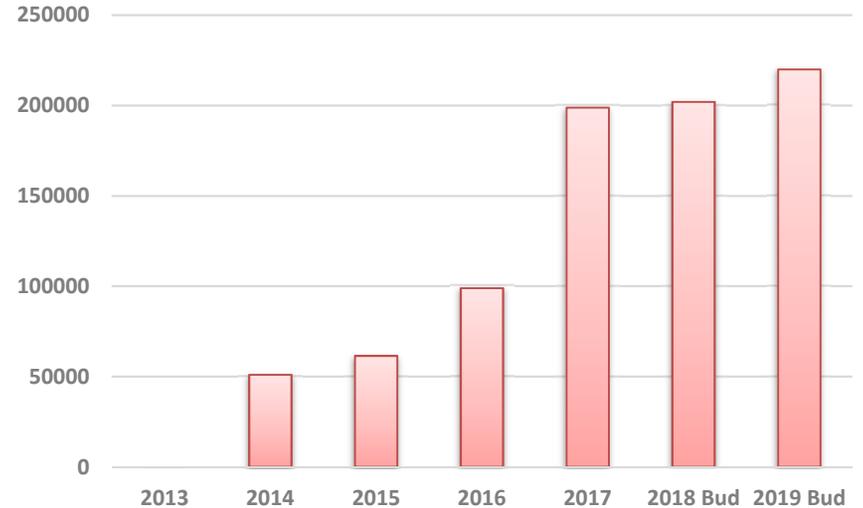
EXPENDITURE HIGHLIGHTS:

1. _____
2. _____
3. _____
4. _____

PERFORMANCE MEASURES:

| | 2017 | 2018 Projected | 2019 Projected |
|------------------|---------|----------------|----------------|
| 1. Tax Increment | 198,822 | 202,000 | 220,000 |

CRTV TAX INCREMENT COLLECTIONS



| REVENUES | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|-------------------|-------------------|-------------------|-------------------|
| Property taxes | \$ 198,822 | \$ 202,000 | \$ 220,000 |
| Interest earnings | - | 1,000 | 500 |
| TOTAL | \$ 198,822 | \$ 203,000 | \$ 220,500 |

| EXPENDITURES: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|------------------|-------------------|---------------------|-------------------|
| Administrative | \$ 11,986 | \$ 9,375 | \$ 21,905 |
| Interest expense | 97,300 | 124,120 | 145,600 |
| Land purchases | - | 1,500,000 | 400,000 |
| TOTAL | \$ 109,286 | \$ 1,633,495 | \$ 567,505 |

| | | | |
|--------------|----------------|----------------|----------------|
| Net change | \$ 89,536 | \$ (1,430,495) | \$ (347,005) |
| Fund balance | \$ (2,984,776) | \$ (4,415,271) | \$ (4,762,276) |

CITY OF ANOKA 2019 BUDGET

FUND: CAPITAL/TIF
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: GREENS OF ANOKA TIF DISTRICT

DIVISION DESCRIPTION:

The Greens Of Anoka TIF district was created to:
 -Explore opportunities for new development around Greens of Anoka area.
 -Enhance existing Greens of Anoka properties via development and identification.
 -Identify opportunities to convert City-owned land to private development.
 -Establish site development and architectural guidelines for future development in the area.



MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Borrow money from Electric to purchase Green Haven Parkway properties.
2. Construction of Phase II of Green Haven Parkway
2. Sell aquired land for redevelopment.
- 3.

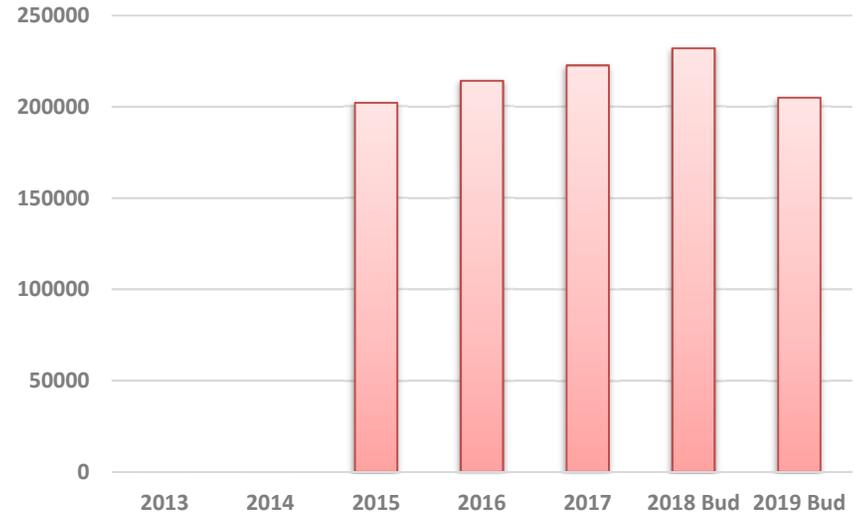
EXPENDITURE HIGHLIGHTS:

1. Public improvements for Green Haven Parkway.
2. Land purchases for Green Haven Parkway Phase II
- 3.
- 4.

PERFORMANCE MEASURES:

| | 2017 | 2018 Projected | 2019 Projected |
|------------------|---------|----------------|----------------|
| 1. Tax Increment | 222,678 | 232,000 | 205,000 |

GREENS OF ANOKA TAX INCREMENT COLLECTIONS



| REVENUES | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|-------------------|-------------------|-------------------|-------------------|
| Property taxes | \$ 222,678 | \$ 232,000 | \$ 205,000 |
| Intergovernmental | 710,000 | - | - |
| Interest earnings | - | 1,000 | 22,100 |
| TOTAL | \$ 932,678 | \$ 233,000 | \$ 227,100 |

| EXPENDITURES: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|------------------|---------------------|---------------------|-------------------|
| Administrative | \$ 58,328 | \$ 7,935 | \$ 11,045 |
| Interest expense | 75,732 | 110,200 | 160,000 |
| Capital outlay | 1,129,863 | 1,100,000 | - |
| TOTAL | \$ 1,263,923 | \$ 1,218,135 | \$ 171,045 |

| | | | |
|--------------|----------------|----------------|----------------|
| Net change | \$ (331,245) | \$ (985,135) | \$ 56,055 |
| Fund balance | \$ (1,501,849) | \$ (2,486,984) | \$ (2,430,929) |

CITY OF ANOKA 2019 BUDGET

FUND: CAPITAL/TIF
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: ENTERPRISE PARK TIF DISTRICT

DIVISION DESCRIPTION:

The Enterprise Park TIF district was created to develop and redevelop its business districts to provide employment opportunities, improve the tax base and to improve the general economy of the State.



MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Borrow funds to other districts for debt payoff.
2. Pay off current fund debt
3. _____

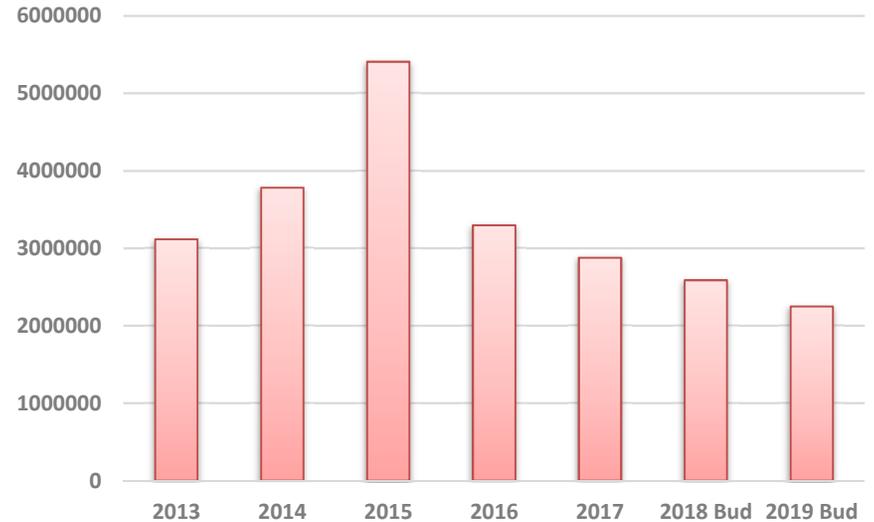
EXPENDITURE HIGHLIGHTS:

1. _____
2. _____

PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|----------------------------|------|------|----------------|
| 1. Current Tax Increment | - | - | - |
| 2. Reduce AEP vacancy rate | 1.20 | - | - |

ENTERPRISE PARK TIF FUND BALANCE HISTORY



| REVENUES | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|---------------------|-------------------|------------------|------------------|
| Sale of fixed asset | \$ 287,572 | \$ - | \$ - |
| Interest earnings | 66,157 | 42,765 | 34,600 |
| Rental income | 41,152 | 36,000 | 40,000 |
| TOTAL | \$ 394,881 | \$ 78,765 | \$ 74,600 |

| EXPENDITURES: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|------------------|-------------------|-------------------|-------------------|
| Administrative | \$ 7,740 | \$ 30 | \$ 30 |
| Interest expense | 15,092 | - | - |
| Capital outlay | 370,000 | - | - |
| Transfer out | 420,000 | 370,000 | 415,000 |
| TOTAL | \$ 812,832 | \$ 370,030 | \$ 415,030 |

| | | | |
|--------------|--------------|--------------|--------------|
| Net change | \$ (417,951) | \$ (291,265) | \$ (340,430) |
| Fund balance | \$ 2,879,464 | \$ 2,588,199 | \$ 2,247,769 |

CITY OF ANOKA 2019 BUDGET

FUND: CAPITAL/TIF
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: HISTORIC RUM RIVER TIF DISTRICT

DIVISION DESCRIPTION:

The Historic Rum River TIF district was created to redevelop the city's downtown business districts to provide housing, adequate parking, employment opportunities, improve the tax base and to improve the general economy of the State.



MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Market/develop Site 2 north of the HRRD ramp
2. Market/develop restaurant site north of City Hall.
3. _____
4. _____

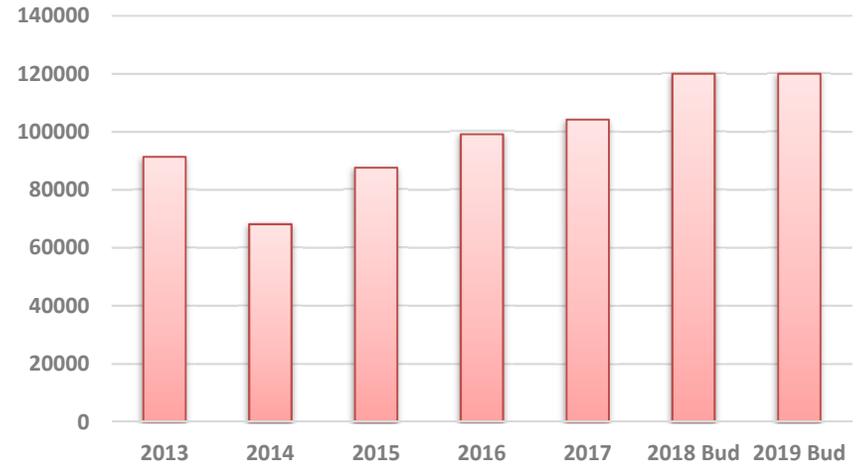
EXPENDITURE HIGHLIGHTS:

1. Pay Debt Service payments

PERFORMANCE MEASURES:

| | 2017 | 2018 Projected | 2019 Projected |
|------------------|---------|----------------|----------------|
| 1. Tax Increment | 104,189 | 120,000 | 120,000 |

HISTORIC RUM RIVER TAX INCREMENT COLLECTIONS



| REVENUES | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|----------------------|------------------------|--------------------------|--------------------------|
| Property taxes | \$ 104,189 | \$ 120,000 | \$ 120,000 |
| Interest earnings | 631 | 3,450 | 5,000 |
| Transfer in | 270,000 | - | 175,000 |
| TOTAL | \$ 374,820 | \$ 123,450 | \$ 300,000 |
| EXPENDITURES: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
| Administrative | \$ 4,755 | \$ 1,730 | \$ 6,540 |
| Transfer out | 380,000 | 200,000 | 185,000 |
| TOTAL | \$ 384,755 | \$ 201,730 | \$ 191,540 |
| Net change | \$ (9,935) | \$ (78,280) | \$ 108,460 |
| Fund Balance | \$ 313,922 | \$ 235,642 | \$ 344,102 |

CITY OF ANOKA 2019 BUDGET

FUND: CAPITAL/TIF
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: SOUTH FERRY DISTRICT

DIVISION DESCRIPTION:

The South Ferry Street TIF district was created to improve access to properties, improve police and fire protection, upgrade public infrastructure, enhance south via development and identification, redefine land use for high traffic street, facilitate building rehabilitation and take advance of riverfront development.



MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Develop Benton & Ferry St.
2. Pay Debt

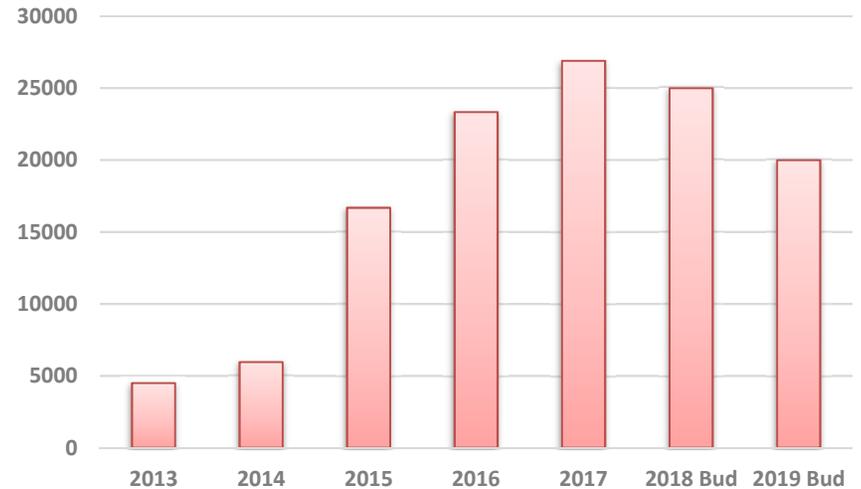
EXPENDITURE HIGHLIGHTS:

1. _____
2. _____

PERFORMANCE MEASURES:

| | 2016 | 2018 Projected | 2019 Projected |
|------------------|--------|----------------|----------------|
| 1. Tax Increment | 26,905 | 25,000 | 20,000 |

SOUTH FERRY TAX INCREMENT COLLECTIONS



| REVENUES | ACTUAL 2016 | BUDGETED 2017 | BUDGETED 2018 |
|-------------------|-------------------|------------------|------------------|
| | Property taxes | \$ 26,905 | \$ 25,000 |
| Interest earnings | - | 800 | 1,000 |
| Transfer in | 150,000 | 50,000 | 65,000 |
| TOTAL | \$ 176,905 | \$ 75,800 | \$ 86,000 |

| EXPENDITURES: | ACTUAL 2016 | BUDGETED 2017 | BUDGETED 2018 |
|------------------|-------------------|------------------|------------------|
| | Administrative | \$ 9,362 | \$ 1,960 |
| Interest expense | 53,945 | 53,550 | 54,000 |
| Capital outlay | 181,066 | - | - |
| TOTAL | \$ 244,373 | \$ 55,510 | \$ 55,720 |

| | | | |
|--------------|----------------|----------------|----------------|
| Net change | \$ (67,468) | \$ 20,290 | \$ 30,280 |
| Fund balance | \$ (1,426,787) | \$ (1,406,497) | \$ (1,376,217) |

CITY OF ANOKA, MINNESOTA

2019 BUDGET

ENTERPRISE FUNDS SUMMARY BUDGET

| SOURCES | 2014 ACTUAL | 2015 ACTUAL | 2016 ACTUAL | 2017 ACTUAL | 2018 ADOPTED | 2019 ADOPTED | PERCENT CHANGE |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| Operating Revenues | \$ 36,904,398 | \$ 37,648,884 | \$ 37,728,969 | \$ 38,097,164 | \$ 39,406,200 | \$ 40,650,466 | 3.16% |
| Investment Income | 181,860 | 260,041 | 335,294 | 333,666 | 436,250 | 378,200 | -13.31% |
| Gain(loss) fair value of inv | 406,772 | 8,520 | (45,293) | (5,706) | - | - | 0.00% |
| Miscellaneous | 674,952 | 617,312 | 494,268 | 638,254 | 279,250 | 366,000 | 31.07% |
| Total Revenue | \$ 38,167,982 | \$ 38,534,757 | \$ 38,513,238 | \$ 39,063,378 | \$ 40,121,700 | \$ 41,394,666 | 3.17% |
| USES | | | | | | | |
| Personal services | \$ 2,977,363 | \$ 3,202,620 | \$ 3,796,837 | \$ 3,738,869 | \$ 3,400,920 | \$ 4,210,345 | 23.80% |
| Supplies | 731,886 | 682,658 | 530,595 | 927,870 | 1,307,200 | 1,726,800 | 32.10% |
| Professional services | 1,773,228 | 1,851,914 | 2,123,889 | 1,951,028 | 2,139,270 | 2,282,820 | 6.71% |
| Contractual services | 2,034,473 | 1,979,732 | 2,199,538 | 2,344,277 | 2,305,260 | 2,547,195 | 10.49% |
| Purchased power | 19,814,739 | 19,903,451 | 20,461,686 | 20,424,379 | 20,900,000 | 21,527,000 | 3.00% |
| Cost of sales | 3,332,975 | 3,219,985 | 3,254,372 | 3,471,157 | 3,306,500 | 3,475,700 | 5.12% |
| Franchise fee | 946,125 | 960,113 | 949,631 | 927,183 | 955,000 | 955,000 | 0.00% |
| Interest expense | 34,081 | 31,615 | 34,494 | 44,585 | 72,100 | 42,400 | -41.19% |
| Depreciation | 2,240,967 | 2,323,145 | 2,348,965 | 2,415,704 | 2,606,000 | 2,583,000 | -0.88% |
| Transfers out | 2,285,000 | 2,808,000 | 1,424,000 | 1,500,000 | 2,380,000 | 1,884,670 | -20.81% |
| Contributed capital | - | (731,000) | - | - | - | - | 0.00% |
| Total Expenditures | \$ 36,170,837 | \$ 36,232,233 | \$ 37,124,007 | \$ 37,745,052 | \$ 39,372,250 | \$ 41,234,930 | 4.73% |
| Net Change in Fund Balance | \$ 1,997,145 | \$ 2,302,524 | \$ 1,389,231 | \$ 1,318,326 | \$ 749,450 | \$ 159,736 | |
| Prior Period Adjustment | \$ - | \$ (2,254,269) | \$ - | \$ - | \$ - | \$ - | |
| Fund Balances | \$ 58,837,065 | \$ 58,885,320 | \$ 60,274,551 | \$ 61,592,877 | \$ 62,342,327 | \$ 62,502,063 | 0.26% |
| Unrestricted Fund Balance | \$19,734,080 | \$17,530,492 | \$18,750,933 | \$17,905,905 | \$18,655,355 | \$18,815,091 | 0.86% |

CITY OF ANOKA 2019 BUDGET

FUND: ENTERPRISE
DEPARTMENT: ELECTRIC
DIVISION: ELECTRIC

DIVISION DESCRIPTION:

Operate and maintain the City's electric system including substations, poles, wires and transformers. Provide the community's vital electric needs in the most cost effective and reliable manner through innovation, efficiently and professional operations. Conform to all Federal and State electrical codes and environmental, safety regulations.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. New reclosers and controls at Champlin and Garfield substations
2. New Ciccuits out of Garfield for development at 7th and Bunker
3. Upgrade GIS mapping system and SCADA control

EXPENDITURE HIGHLIGHTS:

1. 100% completion of PCB inspection and removal of affected transformers
2. Replace comupter, hardware and software for SCADA upgrade
3. Buy approximately 300 meters capable of dial up for shutofffs

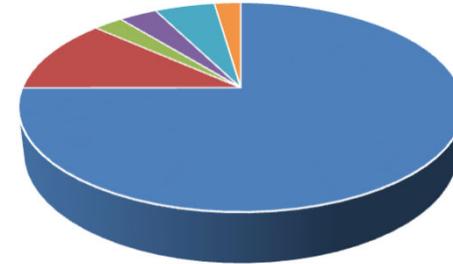
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|-------------------------------|--------|--------|----------------|
| 1. # of residential meters | 10,765 | 10,803 | 10,875 |
| 2. # of commercial meters | 1,323 | 1,331 | 1,325 |
| 3. # of industrial meters | 17 | 16 | 16 |
| 4. Miles of primary undergrd | 135 | 135 | 140 |
| 5. Miles of primary overhead | 52 | 52 | 48 |
| 6. Miles of secondary undergr | 73 | 73 | 74 |
| 7. Miles of secondary overhd | 82 | 82 | 81 |
| 8. # of 1 phase transformers | 1,620 | 1,705 | 1,720 |
| 9. # of 3 phase transformers | 274 | 265 | 275 |
| 10. # of poles | 4,035 | 3,986 | 3,975 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 18.30 | 18.30 | 18.30 |

2019 EXPENDITURES BY CATEGORY



- Purchased power
- Operations
- General Administration
- Franchise Fee
- Depreciation
- Transfers

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|---------------------------------|------------------------------|--------------------------------|--------------------------------|
| Operating revenue | \$ 27,649,947 | \$ 28,749,000 | \$ 29,570,275 |
| Operating expenses | 26,658,435 | 27,140,515 | 29,321,190 |
| Operating gain or (loss) | \$ 991,512 | \$ 1,608,485 | \$ 249,085 |
| Other income (expense) | 785,616 | 666,500 | 705,000 |

| | | | |
|--|---------------------|---------------------|-------------------|
| Gain or (loss) before operating transfers | \$ 1,777,128 | \$ 2,274,985 | \$ 954,085 |
| Transfers | (1,425,000) | (2,250,000) | (658,700) |
| Net change | \$ 352,128 | \$ 24,985 | \$ 295,385 |

| | | | |
|---------------------------|---------------|---------------|---------------|
| Fund balance | \$ 38,327,495 | \$ 38,352,480 | \$ 38,647,865 |
| Unrestricted fund balance | \$ 14,803,421 | \$ 14,828,406 | \$ 15,123,791 |

CITY OF ANOKA 2019 BUDGET

FUND: ENTERPRISE
DEPARTMENT: PUBLIC WORKS
DIVISION: WATER

DIVISION DESCRIPTION:

The Water fund provides maintenance and monitoring of the City's water system so that a continued supply of clean, healthy water is available to meet the needs of over 18,000 residents and over 600 commercial and industrial businesses. The City's water system includes treatment plants, wells, towers, mains and hydrants.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Updating scada software
2. Working with electric to have both locating in house/lpads
3. Performing maintenance on well filters
4. Continue with SRP water main and service connections replacement

EXPENDITURE HIGHLIGHTS:

1. Additional water production \$1,000,000
2. Treatment plant #3 repairs \$80,000
3. Equipment purchases \$158,000
- 4.

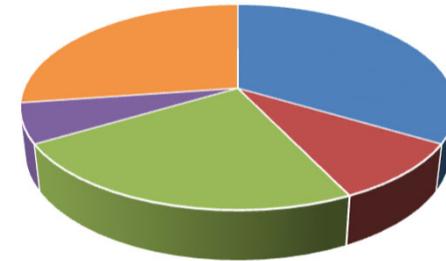
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|----------------------------|-------|-----------|----------------|
| 1. Active metered services | 5,240 | 5,252 | 5,260 |
| 3. Water Main Replaced | 1.85 | .52 Miles | 1 Mile |

STAFFING LEVELS:

| | <u>ACTUAL 2017</u> | <u>BUDGETED 2018</u> | <u>BUDGETED 2019</u> |
|-----|------------------------|--------------------------|--------------------------|
| FTE | 3.55 | 3.55 | 3.55 |

2019 EXPENDITURES BY CATEGORY



- Personal Services
- Supplies
- Professional Services
- Maintenance
- Interest Expense
- Transfers

| | <u>ACTUAL 2017</u> | <u>BUDGETED 2018</u> | <u>BUDGETED 2019</u> |
|--|------------------------|--------------------------|--------------------------|
| Operating revenue | \$ 1,887,801 | \$ 1,837,000 | \$ 1,898,500 |
| Operating expense | 1,323,946 | 1,524,975 | 1,514,020 |
| Operating gain or (loss) | \$ 563,855 | \$ 312,025 | \$ 384,480 |
| Other income (expense) | 133,059 | 156,000 | 140,000 |
| Gain or (loss) before operating transfers | \$ 696,914 | \$ 468,025 | \$ 524,480 |
| Transfers | (40,000) | (40,000) | (380,180) |
| Net change | \$ 656,914 | \$ 428,025 | \$ 144,300 |
| Fund balance | \$ 11,199,393 | \$ 11,627,418 | \$ 11,771,718 |
| Unrestricted fund balance | \$ 1,828,235 | \$ 2,016,260 | \$ 1,520,560 |

CITY OF ANOKA 2019 BUDGET

FUND: ENTERPRISE
DEPARTMENT: PUBLIC WORKS
DIVISION: SEWER

DIVISION DESCRIPTION:

The Sewer fund is responsible for the collection and disposal of sewage so that it may be transported to the Metro Treatment Plant for processing. The Sewer division inspects, cleans and maintains, manholes, pipes and lift stations to prevent blockages.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Monitor jetting with wireless technology
2. Updating Scada
3. SRP sewer line replacement and service connections
4. Continue goal of 1/3 of city for yearly jetting

EXPENDITURE HIGHLIGHTS:

1. Sewer disposal charges - \$1,566,075
2. Equipment purchases - \$110,000
3. _____
4. _____

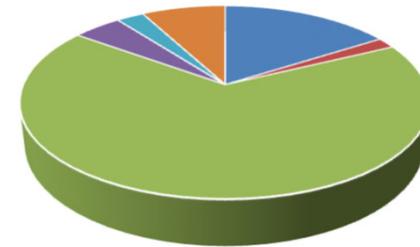
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|-----------------------------|-------|-------|----------------|
| 1. Active metered services | 5,140 | 5,142 | 5,150 |
| 2. Sewermain replaced-miles | 1.55 | 0.50 | 1.14 |

STAFFING LEVELS:

| | <u>ACTUAL 2017</u> | <u>BUDGETED 2018</u> | <u>BUDGETED 2019</u> |
|-----|------------------------|--------------------------|--------------------------|
| FTE | 2.95 | 2.95 | 2.95 |

2019 EXPENDITURES BY CATEGORY



- Personal Services
- Supplies
- Disposal Fees
- Professional Services
- Maintenance
- Transfers

| | <u>ACTUAL 2017</u> | <u>BUDGETED 2018</u> | <u>BUDGETED 2019</u> |
|--|------------------------|--------------------------|--------------------------|
| Operating revenue | \$ 2,249,203 | \$ 2,374,000 | \$ 2,490,800 |
| Operating expense | 2,253,681 | 2,355,740 | 2,448,535 |
| Operating gain or (loss) | \$ (4,478) | \$ 18,260 | \$ 42,265 |
| Other income (expense) | 7,520 | 1,200 | 8,000 |
| Gain or (loss) before operating transfers | \$ 3,042 | \$ 19,460 | \$ 50,265 |
| Transfers | - | (30,000) | (183,290) |
| Net change | \$ 3,042 | \$ (10,540) | \$ (133,025) |
| Fund balance | \$ 5,522,217 | \$ 5,511,677 | \$ 5,378,652 |
| Unrestricted fund balance | \$ 290,779 | \$ 280,239 | \$ 147,214 |

CITY OF ANOKA 2019 BUDGET

FUND: ENTERPRISE
DEPARTMENT: PUBLIC WORKS
DIVISION: STORM SEWER

DIVISION DESCRIPTION:

The Storm Sewer fund maintains all the storm sewer lines and storm inlets to ensure adequate run off and to monitor water catch basins, ditches, sediment ponds, rivers and inlets for weed, debris and pollution control. Storm sewer fees are included with customers monthly utility bills. Residential customers are charged a fixed amount and commercial properties (including apartments) are charged per acre.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Completion of the southeast trunk storm sewer
2. Outball and storm pond inspections

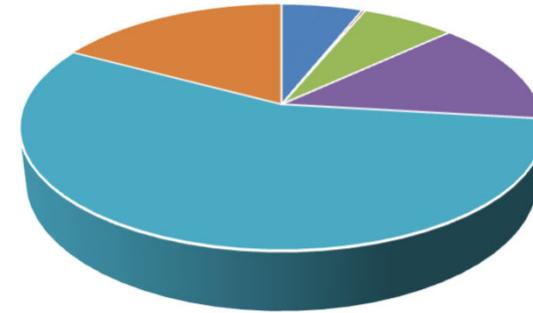
EXPENDITURE HIGHLIGHTS:

1. Mississippi Riverbank Stabilization Project
2. Mississippi outfall repairs
3. Construction 150 new catch basins
4. MS4 Construction site inspections

PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|---------------------------------------|-------|------|----------------|
| 1. # of catch basins repaired | 22 | 22 | 25 |
| 2. Feet of new storm sewer | 11100 | 2600 | 4000 |
| 3. Catch basins cleaned and inspected | 40 | 48 | 50 |

2019 EXPENDITURES BY CATEGORY



- Personal services
- Supplies
- Professional services
- Maintenance
- Transfers out
- Depreciation

| REVENUES: | ACTUAL <u>2017</u> | BUDGETED <u>2018</u> | BUDGETED <u>2019</u> |
|-------------------|-----------------------|-------------------------|-------------------------|
| Storm sewer fees | \$ 562,706 | \$ 616,900 | \$ 689,171 |
| Interest earnings | 14,869 | 2,000 | 2,000 |
| TOTAL | \$ 577,575 | \$ 618,900 | \$ 691,171 |

| EXPENDITURES: | ACTUAL <u>2017</u> | BUDGETED <u>2018</u> | BUDGETED <u>2019</u> |
|-----------------------|-----------------------|-------------------------|-------------------------|
| Personal services | \$ 22,108 | \$ 25,355 | \$ 38,405 |
| Supplies | - | 1,500 | 1,500 |
| Professional services | 22,067 | 44,115 | 44,125 |
| Maintenance | 14,239 | 102,440 | 88,440 |
| Transfers out | - | - | 359,000 |
| Depreciation | 130,392 | 110,000 | 110,000 |
| Debt service | 38,227 | 40,600 | 42,400 |
| TOTAL | \$ 227,033 | \$ 324,010 | \$ 683,870 |

| | | | |
|---------------------------|--------------|--------------|--------------|
| Net change | \$ 350,542 | \$ 294,890 | \$ 7,301 |
| Fund balance | \$ 3,529,531 | \$ 3,824,421 | \$ 3,831,722 |
| Unrestricted fund balance | \$ 118,841 | \$ 363,731 | \$ 171,032 |

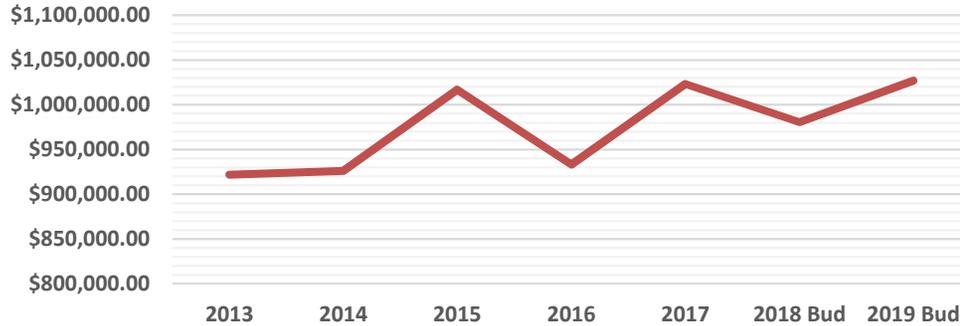
CITY OF ANOKA 2019 BUDGET

FUND: ENTERPRISE
DEPARTMENT: LIQUOR STORES
DIVISION: LIQUOR STORES

DIVISION DESCRIPTION:

The City of Anoka owns and operates two municipal off-sale liquor stores. These stores were established to control the sale of off sale liquor in the City of Anoka and to provide additional revenue to support other city services such as park improvements and capital projects.

Gross Profits



MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Plan for changes to West store with Highway 10 changes
2. Continue working to increase sales and profit

EXPENDITURE HIGHLIGHTS:

1. No major expenditures expected in 2019
- 2.

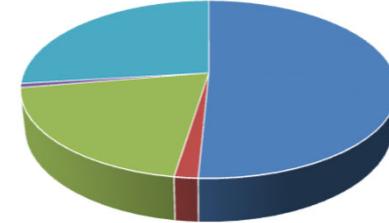
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|------------------------|---------|---------|----------------|
| 1. Number of customers | 236,552 | 226,818 | 250,000 |
| 2. Number of new hires | 6 | 7 | 4 |
| 3. Number of injuries | 1 | 2 | 1 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 4.00 | 4.00 | 4.00 |

2019 EXPENDITURES BY CATEGORY



- Personal Services
- Supplies (Non resale)
- Professional Services
- Maintenance
- Transfers

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|--|------------------------------|--------------------------------|--------------------------------|
| Sales | \$ 4,428,648 | \$ 4,219,500 | \$ 4,443,000 |
| Cost of sales | 3,405,267 | 3,238,800 | 3,408,000 |
| Gross profit | \$ 1,023,381 | \$ 980,700 | \$ 1,035,000 |
| Operating expense | 853,665 | 936,660 | 877,415 |
| Operating income (loss) | \$ 169,716 | \$ 44,040 | \$ 157,585 |
| Other income (expense) | 11,399 | 18,000 | 15,700 |
| Gain or (loss) before operating transfers | \$ 181,115 | \$ 62,040 | \$ 173,285 |
| Transfers | (35,000) | (60,000) | (303,500) |
| Net change | \$ 146,115 | \$ 2,040 | \$ (130,215) |
| Fund balance | \$ 1,602,108 | \$ 1,604,148 | \$ 1,473,933 |
| Unrestricted fund balance | \$ 945,778 | \$ 947,818 | \$ 817,603 |

CITY OF ANOKA 2019 BUDGET

FUND: ENTERPRISE
DEPARTMENT: PARKS & RECREATION
DIVISION: GOLF COURSE

DIVISION DESCRIPTION:

Operate and maintain Greenhaven Golf Course. Manage and administer all day-to-day activities, prepare long term budgets and plans and assist City staff in setting direction and priorities of facility.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Integrate new townhomes into course and encourage them to play Green Haven.
2. Continue small projects around the course
3. Continue to cross promote with Tavern
4. Improve and redo several bunkers

EXPENDITURE HIGHLIGHTS:

1. Fairway mower
2. Cart path improvements
- 3.
- 4.

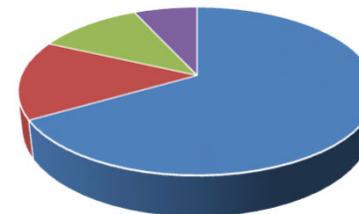
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|-----------------------------|------------|------------|----------------|
| 1. Total green fee revenues | \$ 491,118 | \$ 454,568 | \$ 535,000 |
| 2. Total rounds | 32,089 | 30,288 | 34,500 |
| 3. Average green fee | \$ 15.30 | \$ 15.01 | \$ 15.51 |
| 4. Season Pass Revenue | \$ 138,690 | \$ 143,055 | \$ 140,000 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 2.95 | 2.95 | 2.95 |

2019 EXPENDITURES BY CATEGORY



- Personal Services
- Supplies (Non resale)
- Professional Services
- Maintenance
- Interest Expense

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|--|------------------------------|--------------------------------|--------------------------------|
| Operating revenue | \$ 913,608 | \$ 973,000 | \$ 995,000 |
| Operating expense | 1,106,839 | 1,043,260 | 1,101,745 |
| Operating gain or (loss) | \$ (193,231) | \$ (70,260) | \$ (106,745) |
| Other income (expense) | 2,160 | 76,550 | 79,550 |
| Gain or (loss) before operating transfers | \$ (191,071) | \$ 6,290 | \$ (27,195) |
| Transfers | - | - | - |
| Net change | \$ (191,071) | \$ 6,290 | \$ (27,195) |
| Fund balance | \$ 1,168,420 | \$ 1,174,710 | \$ 1,147,515 |
| Unrestricted fund balance | \$ (324,862) | \$ (318,572) | \$ (345,767) |

CITY OF ANOKA 2019 BUDGET

FUND: ENTERPRISE
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: RECYCLING

DIVISION DESCRIPTION:

The Recycling Division manages the curbside residential recycling collection by arranging for the most convenient and cost effective service for all single-family and multi-family households under a contract with one licensed hauler. The division also organizes annual recycling events and city parks recycling, prepares marketing materials, and educates residents on recycling. The division works with the Waste Reduction & Recycling Board.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Multi-family presentations
2. Expand recycling events with neighboring cities
3. Organize pumpkin organics collection event
4. Increase social media presence

EXPENDITURE HIGHLIGHTS:

1. Printing, postage, marketing, advertising, and promotional products
2. Recycling events, special events, and clinics
3. Multi-family buildings programs
4. Recycling related educational programs for students/schools

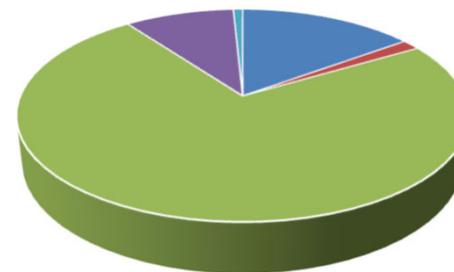
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|--------------------------|-----------|----------|----------------|
| 1. Residential Recycling | 1220 tons | 965 tons | 1300 tons |
| 2. Drop Off Events | 83 tons | 135 tons | 50 tons |
| 3. City Parks | 5 tons | 9 tons | 5 tons |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 0.35 | 0.35 | 0.35 |

2019 EXPENDITURES BY CATEGORY



- Personal services
- Supplies
- Recycling contract
- Professional services
- Maintenance

| REVENUES: | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-------------------|------------------------------|--------------------------------|--------------------------------|
| Recycling fees | \$ 239,915 | \$ 266,100 | \$ 299,520 |
| Grants | 61,796 | 56,000 | 56,000 |
| Interest earnings | 1,075 | 2,150 | 2,150 |
| TOTAL | \$ 302,786 | \$ 324,250 | \$ 357,670 |

| EXPENDITURES: | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 49,424 | \$ 38,700 | \$ 53,065 |
| Supplies | 3,358 | 5,500 | 5,500 |
| Recycling contract | 213,649 | 230,400 | 260,000 |
| Professional services | 28,684 | 29,490 | 33,100 |
| Maintenance | 2,199 | 16,820 | 2,820 |
| TOTAL | \$ 297,314 | \$ 320,910 | \$ 354,485 |

| | | | |
|--------------|------------|------------|------------|
| Net change | \$ 5,472 | \$ 3,340 | \$ 3,185 |
| Fund balance | \$ 121,121 | \$ 124,461 | \$ 127,646 |

CITY OF ANOKA, MINNESOTA

2019 BUDGET

INTERNAL SERVICE FUNDS SUMMARY BUDGET

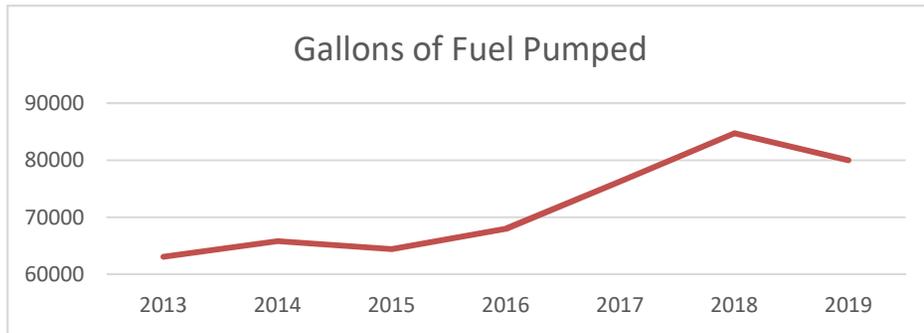
| SOURCES | 2014 ACTUAL | 2015 ACTUAL | 2016 ACTUAL | 2017 ACTUAL | 2018 ADOPTED | 2019 ADOPTED | PERCENT CHANGE |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Operating Revenues | \$ 1,286,809 | \$ 1,345,913 | \$ 1,437,782 | \$ 1,462,360 | \$ 1,587,605 | \$ 1,659,900 | 4.55% |
| Investment Income | 15,222 | 26,020 | 35,786 | 17,351 | 37,900 | 26,370 | -30.42% |
| Gain(loss) fair value of inv | 55,057 | 5,014 | (15,519) | 8,925 | - | - | 0.00% |
| Miscellaneous | 62,696 | 23,277 | 22,150 | 62,563 | 7,500 | 15,000 | 100.00% |
| Transfer in | 50,000 | | 650,000 | - | - | - | 0.00% |
| Total Revenue | \$ 1,469,784 | \$ 1,400,224 | \$ 2,130,199 | \$ 1,551,199 | \$ 1,633,005 | \$ 1,701,270 | 4.18% |
| USES | | | | | | | |
| Personal services | \$ 75,382 | \$ 177,637 | \$ 173,130 | \$ 211,679 | \$ 201,540 | \$ 219,134 | 8.73% |
| Supplies | 403,288 | 284,615 | 249,797 | 271,182 | 340,500 | 313,500 | -7.93% |
| Professional services | 563,689 | 540,048 | 504,972 | 823,612 | 723,650 | 719,725 | -0.54% |
| Contractual services | 86,434 | 81,484 | 97,093 | 101,542 | 103,300 | 107,864 | 4.42% |
| Depreciation | 218,192 | 262,678 | 336,679 | 401,589 | 272,000 | 275,000 | 1.10% |
| Total Expenditures | \$ 1,346,985 | \$ 1,346,462 | \$ 1,361,671 | \$ 1,809,604 | \$ 1,640,990 | \$ 1,635,223 | -0.35% |
| Net Change in Fund Balance | \$ 122,799 | \$ 53,762 | \$ 768,528 | \$ (258,405) | \$ (7,985) | \$ 66,047 | |
| Fund balances | \$ 2,670,380 | \$ 2,724,142 | \$ 3,492,670 | \$ 3,234,265 | \$ 3,226,280 | \$ 3,292,327 | 2.05% |

CITY OF ANOKA 2019 BUDGET

FUND: INTERNAL SERVICE
DEPARTMENT: PUBLIC WORKS
DIVISION: CENTRAL EQUIPMENT (GARAGE)

DIVISION DESCRIPTION:

The Central Equipment division provides maintenance and repairs of all City vehicles and heavy equipment. This fund/division also is responsible for the management and replacement of vehicle inventory.



MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Continue to maintain vehicles, slightly increasing staff hours
2. Monitor fuel usage and look for ways to improve vehicle efficiency
3. Continue improvements to preventative maintenance
- 4.

EXPENDITURE HIGHLIGHTS:

1. 3 marked squad cars \$140,000
2. 3.5 yard loader \$120,000
- 3.
- 4.

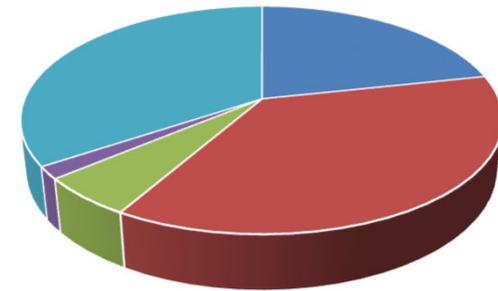
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|------------------------------|-----------|-----------|----------------|
| 1. Gallons of fuel dispensed | 76,605 | 84,726 | 80,000 |
| 2. Staff Car Maintenance | \$111,877 | \$151,418 | \$150,000 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 1.55 | 1.55 | 1.55 |

2019 EXPENDITURES BY CATEGORY



- Personal services
- Supplies
- Professional services
- Maintenance
- Depreciation

REVENUES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|---------------------|------------------------------|--------------------------------|--------------------------------|
| Vehicle rental | \$ 665,170 | \$ 731,685 | \$ 765,000 |
| Interest earnings | 4,498 | 2,000 | 655 |
| Sale of fixed asset | 42,316 | 7,500 | 15,000 |
| TOTAL | \$ 711,984 | \$ 741,185 | \$ 780,655 |

EXPENDITURES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 126,683 | \$ 155,195 | \$ 151,090 |
| Supplies | 232,961 | 283,500 | 256,500 |
| Professional services | 29,840 | 44,950 | 39,020 |
| Maintenance | 8,167 | 7,500 | 12,064 |
| Depreciation | 366,384 | 240,000 | 240,000 |
| TOTAL | \$ 764,035 | \$ 731,145 | \$ 698,674 |

| | | | |
|---------------------------|--------------|--------------|--------------|
| Net change | \$ (52,051) | \$ 10,040 | \$ 81,981 |
| Fund balance | \$ 1,794,459 | \$ 1,804,499 | \$ 1,886,480 |
| Unrestricted fund balance | \$ 158,212 | \$ 168,252 | \$ 250,233 |

CITY OF ANOKA 2019 BUDGET

FUND: INTERNAL SERVICE
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: INFORMATION SYSTEMS

DIVISION DESCRIPTION:

Information systems is responsible for the continued operations of the city's computer network, software and hardware. Information systems ensures integrity, security and retention of the city's electronic data.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. City website updated and assist users daily
2. Increase efficiency through technology, outsourcing and pooling of resources
3. _____
4. _____

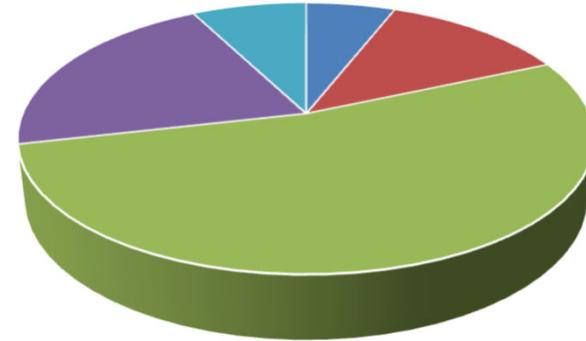
EXPENDITURE HIGHLIGHTS:

1. City camera systems
2. Replace network computers
3. _____
4. _____

PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 |
|--------------------------|-----------|-----------|-----------|
| 1. Support requests | 951 | 932 | 1000 |
| 2. Outsourced service \$ | \$185,600 | \$251,837 | \$231,000 |

2019 EXPENDITURES BY CATEGORY



- Personal Services
- Supplies
- Professional services
- Maintenance
- Depreciation

| REVENUES: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|-------------------|-------------------|-------------------|-------------------|
| Operating revenue | \$ 384,870 | \$ 416,435 | \$ 450,415 |
| Interest earnings | 1,387 | 3,900 | 3,715 |
| TOTAL | \$ 386,257 | \$ 420,335 | \$ 454,130 |

| EXPENDITURES: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|-----------------------|-------------------|-------------------|-------------------|
| Personal Services | \$ 4,415 | \$ 6,925 | \$ 27,304 |
| Supplies | 38,221 | 57,000 | 57,000 |
| Professional services | 197,823 | 241,415 | 242,425 |
| Maintenance | 93,375 | 95,800 | 95,800 |
| Depreciation | 35,205 | 32,000 | 35,000 |
| TOTAL | \$ 369,039 | \$ 433,140 | \$ 457,529 |

| | | | |
|--------------|------------|-------------|------------|
| Net change | \$ 17,218 | \$ (12,805) | \$ (3,399) |
| Fund balance | \$ 406,346 | \$ 393,541 | \$ 390,142 |

CITY OF ANOKA 2019 BUDGET

FUND: INTERNAL SERVICE
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: INSURANCE

DIVISION DESCRIPTION:

The insurance fund was established to pool all property, liability and workers compensation insurance premiums and claims.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Continue to monitor fund balance and adjust departmental allocations as necessary
2. Continue to find ways to reduce number of claims submitted annually
3. Adjust workers compensation deductible to reduce premium

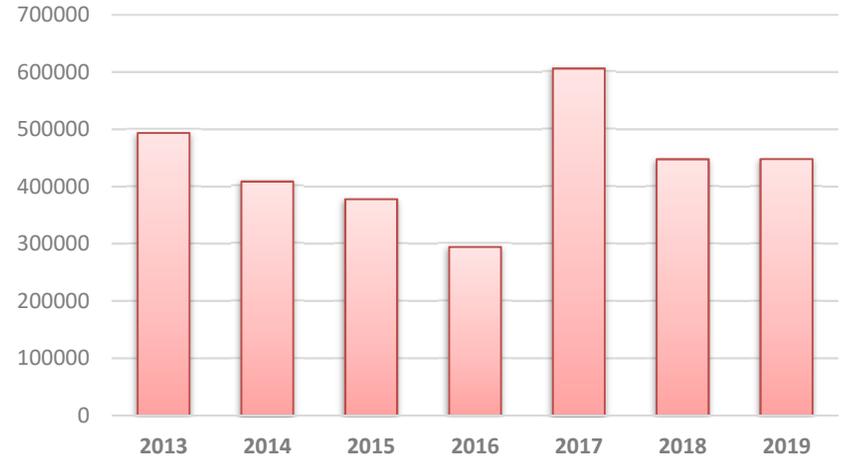
EXPENDITURE HIGHLIGHTS:

1. No change in budget as a result of reduction in premium.
- 2.
- 3.

PERFORMANCE MEASURES:

| | 2016 | 2017 | 2018 |
|------------------------------|------------|-----------|-----------|
| 1. Auto insurance claims | \$ 14,547 | \$ 5,180 | \$ 5,000 |
| 2. Property insurance claims | \$ 522,500 | \$ 14,321 | \$ 10,000 |
| 3. General liability claims | \$ 1,300 | \$ 11,003 | \$ 10,000 |
| 4. # of claims submitted | 22 | 20 | 18 |

Insurance Fund Expenditures



| REVENUES: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|-------------------|-------------------|-------------------|-------------------|
| Operating revenue | \$ 432,567 | \$ 414,485 | \$ 414,485 |
| Interest earnings | 13,917 | 20,000 | 10,000 |
| TOTAL | \$ 446,484 | \$ 434,485 | \$ 424,485 |

| EXPENDITURES: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|-----------------------|-------------------|-------------------|-------------------|
| Personal services | \$ 10,361 | \$ 10,435 | \$ 9,685 |
| Professional services | 595,934 | 437,270 | 438,280 |
| TOTAL | \$ 606,295 | \$ 447,705 | \$ 447,965 |

Net change \$ (159,811) \$ (13,220) \$ (23,480)

Fund balance \$ 1,097,218 \$ 1,083,998 \$ 1,060,518

CITY OF ANOKA 2019 BUDGET

FUND: INTERNAL SERVICE
DEPARTMENT: GENERAL GOVERNMENT
DIVISION: BENEFIT LIABILITY

DIVISION DESCRIPTION:

This includes Vacation, Sick and Holiday liability accruals.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Maintain interest revenues that cover the liability payout costs.
2. _____
3. _____

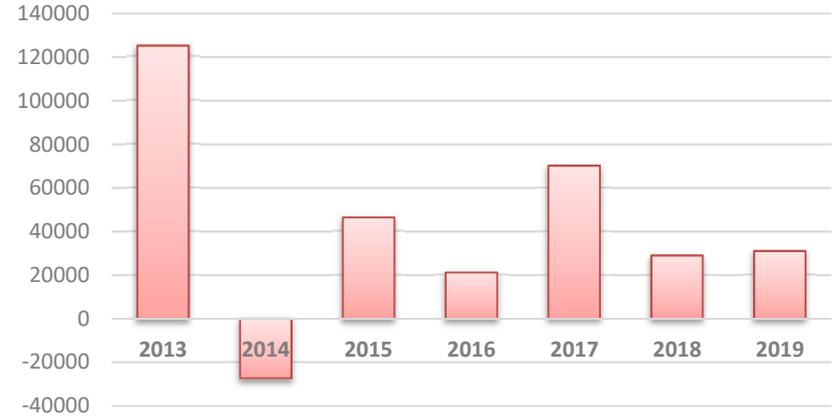
EXPENDITURE HIGHLIGHTS:

1. Fewer retirees
2. _____
3. _____

PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 |
|----------------------|----------|-------------|-----------|
| 1. Interest Earnings | \$ 6,474 | \$ (20,517) | \$ 12,000 |

Employee Benefit Fund Expenditures



| REVENUES: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
|-----------------------|------------------------|--------------------------|--------------------------|
| Operating revenue | \$ - | \$ 25,000 | \$ 30,000 |
| Interest earnings | 6,474 | 12,000 | 12,000 |
| TOTAL | \$ 6,474 | \$ 37,000 | \$ 42,000 |
| | | | |
| EXPENDITURES: | ACTUAL 2017 | BUDGETED 2018 | BUDGETED 2019 |
| Personal services | \$ 70,220 | \$ 28,985 | \$ 31,055 |
| Professional services | 15 | 15 | - |
| TOTAL | \$ 70,235 | \$ 29,000 | \$ 31,055 |
| Net change | \$ (63,761) | \$ 8,000 | \$ 10,945 |
| Fund balance | \$ (63,758) | \$ (55,758) | \$ (44,813) |

CITY OF ANOKA
2019 BUDGET

HRA FUNDS SUMMARY BUDGET

| SOURCES | 2014 ACTUAL | 2015 ACTUAL | 2016 ACTUAL | 2017 ACTUAL | 2018 ADOPTED | 2019 ADOPTED | PERCENT CHANGE |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Taxes | \$ 474,284 | \$ 483,529 | \$ 506,373 | \$ 546,027 | \$ 380,000 | \$ 381,680 | 0.44% |
| Charges for services | 26,204 | 78,351 | 52,262 | 54,471 | - | - | 0.00% |
| Interest | 6,798 | 9,795 | 12,994 | 73,491 | 52,843 | 54,800 | 3.70% |
| Gain(loss) fair value of inv | 27,408 | 11 | (446) | (5,888) | - | - | 0.00% |
| Sale of land held for resale | - | (567,655) | (65,154) | - | - | - | 0.00% |
| Transfer | - | 75,000 | - | - | - | 150,000 | 0.00% |
| Use of fund balance | - | - | - | - | 81,470 | 163,430 | 0.00% |
| Total Revenue | \$ 534,694 | \$ 79,031 | \$ 506,029 | \$ 668,101 | \$ 514,313 | \$ 749,910 | 45.81% |
| USES | | | | | | | |
| Urban redevelopment/housing | \$ 183,564 | \$ 546,085 | \$ 209,066 | \$ 159,281 | \$ 298,210 | \$ 362,680 | 21.62% |
| Miscellaneous | - | - | - | - | - | - | 0.00% |
| Transfer | - | 75,000 | - | - | 50,000 | 150,000 | 100.00% |
| Interest | - | - | - | 48,650 | 45,695 | 45,695 | |
| Capital | - | - | 423,469 | 132,000 | 100,000 | 100,000 | 0.00% |
| Total Expenditures | \$ 183,564 | \$ 621,085 | \$ 632,535 | \$ 339,931 | \$ 493,905 | \$ 658,375 | 33.30% |
| Net Change in Fund Balance | \$ 351,130 | \$ (542,054) | \$ (126,506) | \$ 328,170 | \$ 20,408 | \$ 91,535 | |
| Fund Balances | \$ 2,519,103 | \$ 1,977,049 | \$ 1,850,544 | \$ 2,178,714 | \$ 1,782,107 | \$ 1,792,172 | 0.56% |

CITY OF ANOKA 2019 BUDGET

FUND: COMPONENT UNIT
DEPARTMENT: HRA
DIVISION: HRA

DIVISION DESCRIPTION:

The HRA division designs, markets and funds housing and commercial rehab programs and redevelopment projects to improve housing conditions and create new housing and commercial opportunities in the City. Housing programs include loans and grants from HRA and MHFA funds. The HRA also provides down payment assistance for foreclosed properties and markets First Time Homebuyer financing. Commercial programs include loans for exterior and interior renovation and grants for fire protection Citywide. The HRA also administers one tax increment financing redevelopment district.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Increase number of loans to commercial, rental and single-family properties
2. Sell any HRA properties available for redevelopment
3. Fund a rental housing conversion program up to \$100,000
4. Fund two fire suppression projects

EXPENDITURE HIGHLIGHTS:

1. Increase lending through Housing Programs
2. Administer at least one commercial loan
3. _____
4. _____

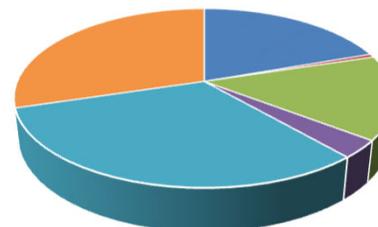
PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|------------------------|-----------|-----------|----------------|
| 1. Housing rehab cases | 10 | 12 | 15 |
| 2. Commercial rehab | 0 | 0 | 1 |
| 3. Housing programs | \$ 20,348 | \$ 20,620 | \$ 150,000 |
| 4. Rental conversions | 0 | 0 | 2 |

STAFFING LEVELS:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----|------------------------------|--------------------------------|--------------------------------|
| FTE | 1.00 | 1.00 | 1.00 |

2019 EXPENDITURES BY CATEGORY



- Personal services
- Supplies
- Professional services
- Maintenance
- Loans and rebates
- Transfer out

REVENUES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Property taxes | \$ 229,888 | \$ 253,500 | \$ 274,880 |
| Interest earnings | 13,116 | 6,500 | 6,500 |
| Loan payments | 54,471 | - | - |
| Transfer in | - | - | 150,000 |
| Budgeted fund balance | - | 163,430 | 81,470 |
| TOTAL | \$ 299,492 | \$ 425,448 | \$ 514,869 |

EXPENDITURES:

| | <u>ACTUAL</u> <u>2017</u> | <u>BUDGETED</u> <u>2018</u> | <u>BUDGETED</u> <u>2019</u> |
|-----------------------|------------------------------|--------------------------------|--------------------------------|
| Personal services | \$ 93,626 | \$ 99,140 | \$ 98,860 |
| Supplies | 618 | 3,000 | 3,000 |
| Professional services | 17,975 | 25,210 | 76,830 |
| Maintenance | 14,200 | 14,120 | 16,120 |
| Loans and rebates | 19,798 | 150,000 | 160,000 |
| Transfer out | - | 50,000 | 150,000 |
| TOTAL | \$ 146,217 | \$ 341,470 | \$ 504,810 |

| | | | |
|--------------|--------------|--------------|--------------|
| Net change | \$ 153,275 | \$ 83,978 | \$ 10,059 |
| Fund balance | \$ 1,322,467 | \$ 1,406,445 | \$ 1,416,504 |

CITY OF ANOKA 2019 BUDGET

FUND: COMPONENT UNIT
DEPARTMENT: HRA
DIVISION: CENTRAL BUSINESS TIF DISTRICT

DIVISION DESCRIPTION:

The Housing and Redevelopment Authority Redevelopment TIF district was created to redevelop deteriorating, flood prone or blighted areas in the city. The objectives include acquiring vacant or inappropriately used property for new or expanding uses as well as supporting parking. Redevelop and rehabilitate the historic area of city and provide public improvements and fire protection in the historic downtown area.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Sell properties held for resale
2. Promote rehabilitation on 2nd stories in downtown and all community properties
3. _____
4. _____

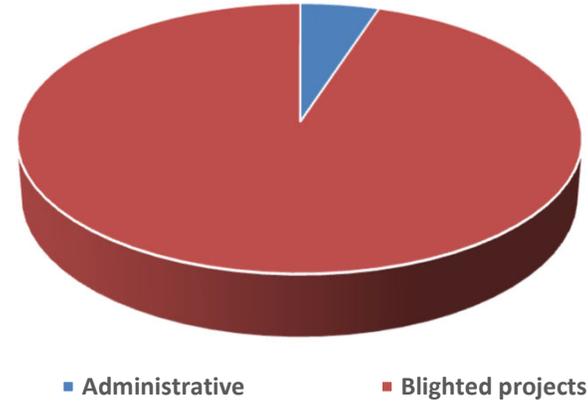
EXPENDITURE HIGHLIGHTS:

1. _____
2. _____
3. _____

PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 |
|---------------------------|------|------|-------------|
| 1. Scattered Site Program | - | - | - |
| 2. Blight Projects/Redev | - | - | 2/\$100,000 |

2019 EXPENDITURES BY CATEGORY



| REVENUES | ACTUAL <u>2017</u> | BUDGETED <u>2018</u> | BUDGETED <u>2019</u> |
|-------------------|-----------------------|-------------------------|-------------------------|
| Property taxes | \$ 294,069 | \$ - | \$ - |
| Interest earnings | 54,087 | 45,693 | 47,700 |
| TOTAL | \$ 348,156 | \$ 45,693 | \$ 47,700 |
| | | | |
| EXPENDITURES: | ACTUAL <u>2017</u> | BUDGETED <u>2018</u> | BUDGETED <u>2019</u> |
| Administrative | \$ 5,430 | \$ 4,220 | \$ 5,340 |
| Blighted projects | - | 100,000 | 100,000 |
| TOTAL | \$ 5,430 | \$ 104,220 | \$ 105,340 |
| Net change | \$ 342,726 | \$ (58,527) | \$ (57,640) |
| Fund balance | \$ 1,913,620 | \$ 1,855,093 | \$ 1,797,453 |

CITY OF ANOKA 2019 BUDGET

FUND: COMPONENT UNIT
DEPARTMENT: HRA
DIVISION: HISTORIC BUSINESS CORE TIF DISTRICT

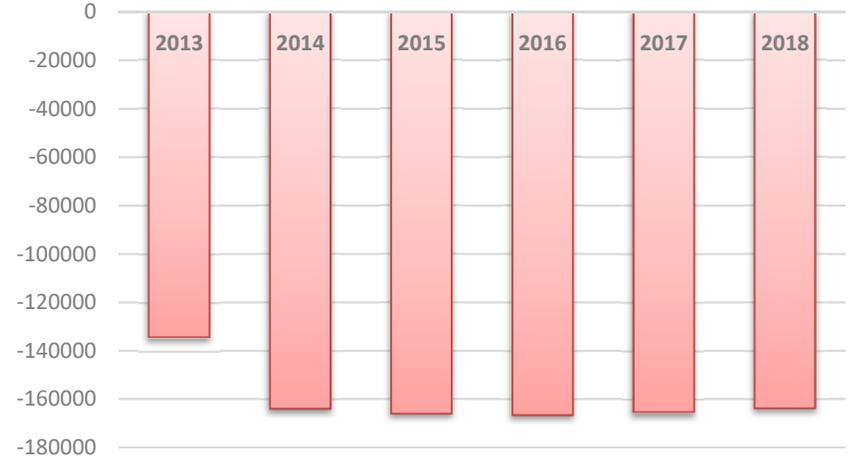
DIVISION DESCRIPTION:

Redevelop and rehabilitate the historic area of city and provide public improvements in the historic downtown area.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. Projects in this fund have been completed - pay off debt with future tax increment
2. _____
3. _____

Historic Business Core Fund Balance



| REVENUES | ACTUAL | BUDGETED | BUDGETED |
|----------------------|-----------------|-----------------|-----------------|
| | 2017 | 2018 | 2019 |
| Property tax | \$ 6,650 | \$ 6,500 | \$ 6,800 |
| Interest earnings | 54 | 50 | 200 |
| TOTAL | \$ 6,704 | \$ 6,550 | \$ 7,000 |
| EXPENDITURES: | | | |
| | ACTUAL | BUDGETED | BUDGETED |
| | 2017 | 2018 | 2019 |
| Administrative | \$ 34 | \$ 510 | \$ 510 |
| Interest on debt | 7,245 | 4,830 | 4,830 |
| TOTAL | \$ 7,279 | \$ 5,340 | \$ 5,340 |
| Net Change | \$ (575) | \$ 1,210 | \$ 1,660 |
| Fund balance | \$ (166,670) | \$ (165,460) | \$ (163,800) |

CITY OF ANOKA 2019 BUDGET

FUND: COMPONENT UNIT
DEPARTMENT: HRA
DIVISION: SOUTH BUSINESS TIF DISTRICT

DIVISION DESCRIPTION:

The Housing and Redevelopment Authority Redevelopment South Central Business TIF district was created to address potential parking needs of the School District and other users in the area, upgrade infrastructure where needed, and facilitate rehabilitation or redevelopment of HRA and privately owned properties. The objectives include property acquisition, site preparation, environmental cleanup and construction of infrastructure, including streets, sanitary sewer, water, and storm sewer.

MAJOR OBJECTIVES TO BE ACCOMPLISHED IN 2019:

1. _____
2. _____
3. _____
4. _____

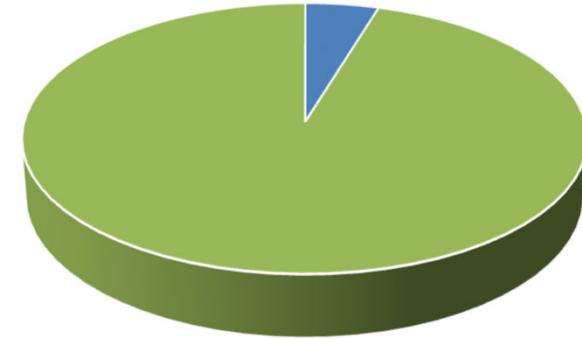
EXPENDITURE HIGHLIGHTS:

1. _____
2. _____
3. _____

PERFORMANCE MEASURES:

| | 2017 | 2018 | 2019 Projected |
|-----------------|---------|------|----------------|
| 1. Improvements | 132,000 | - | - |
| 2. Acquisitions | - | - | - |

2019 EXPENDITURES BY CATEGORY



■ Administrative
 ■ Improvements
 ■ Interest expense

| REVENUES | ACTUAL <u>2017</u> | BUDGETED <u>2018</u> | BUDGETED <u>2019</u> |
|-------------------|-----------------------|-------------------------|-------------------------|
| Property taxes | \$ 15,419 | \$ 120,000 | \$ 100,000 |
| Interest earnings | 346 | 300 | 400 |
| TOTAL | \$ 15,765 | \$ 120,300 | \$ 100,400 |
| | | | |
| EXPENDITURES: | ACTUAL <u>2017</u> | BUDGETED <u>2018</u> | BUDGETED <u>2019</u> |
| Administrative | \$ 355 | \$ 2,010 | \$ 2,020 |
| Improvements | 132,000 | - | - |
| Interest expense | 48,650 | 40,865 | 40,865 |
| TOTAL | \$ 181,005 | \$ 42,875 | \$ 42,885 |
| Net Change | \$ (165,240) | \$ 77,425 | \$ 57,515 |
| Fund balance | \$ (888,687) | \$ (811,262) | \$ (753,747) |



CAPITAL IMPROVEMENT PLAN

2019 Capital Improvement Projects

Introduction and Purpose - The Capital Improvement Plan (CIP) is a flexible plan based upon long-range planning and financial projections, which schedules the major public improvements that may be incurred by the City over the next five years. Flexibility of the CIP is established through annual review and revision, if necessary. The annual review assures that the program will become a continuing part of the budgetary process and that it will be consistent with changing demands as well as changing patterns in cost and financial resources. Funds are appropriated only for the first year of the program, it is then included in the annual budget. Because the CIP process occurs prior to the budget process, the actual budgeted amounts may vary.

The CIP serves as a tool for implementing certain aspects of the City's comprehensive plan, therefore, the program describes the overall objectives of City development, the relationship between projects with respect to timing and need, and the City's fiscal capabilities.

The CIP can help assure:

A systematic approach to planning and initiating capital projects affording the opportunity to plan the location, timing and financing of needed public improvements;

The development of a realistic program of capital spending within the City's projected fiscal capability to finance such projects, avoiding sharp change in the tax levy or bonded indebtedness;

The coordination of public and private improvement projects permitting adequate time for design and engineering to eliminate duplication of effort and expense;

The expenditure of public funds that are compatible with the City's adopted Comprehensive Plan;

That the public is kept informed of the proposed future projects and expenditures;

That private investors are aware of the City's long-range development program so that they may guide their development in a way that is compatible with the City's program;

Aid in achieving federal, state and/or county participation by providing the necessary planning and lead time for successful application for grants.



Following are detailed strategies for programs and funds to enable the city to accomplish the long range goals for the City of Anoka.

Program Descriptions - In order to effectively plan for and manage the projects contained in a CIP, it is necessary to group similar activities in “Program Categories”. The City of Anoka’s activities are divided into five program categories which are: 1) Utilities, 2) Transportation, 3) Parks, Cemetery and Aquatics, 4) General Public Buildings, 5) Community Development. The City also includes an outline of proposed expenditures for unscheduled projects. Program categories are explained as follows:

Utilities –The utilities program includes municipal water, sanitary sewer, storm water and electric systems. The city will replace water lines and sewer and storm sewer pipes during the street reconstruction projects in 2019. These street projects include 1.2 miles of underground improvements.

The city is increasing the sewer rate in 2019 by 9.5%. This increase will impact residential properties by about \$1.60 per month on average. The increased revenues will be used for infrastructure replacement of the sewer system. The city is also increasing the storm water rate in 2019. Storm water costs continue to increase as the state regulations for water runoff continue to change. The city is anticipating increases to the sewer and storm sewer rates to continue in future years to help offset continued infrastructure replacement costs and needs. Anoka Municipal Electric is anticipating rates to remain fairly constant through 2019. The city continues to invest in an electric infrastructure needs into the future within the service area. The city will also continue to replace traffic signals and some existing street lights with LED’s.

Transportation – The transportation program includes streets, sidewalks, traffic signs and signals, vehicular parking facilities and street lighting. A funding and implementation plan for repair and maintenance of Anoka roadways exists. Needs are identified and funded through State Aids, special assessments and annual franchise fees. This program identifies the most opportune time to repair streets. The City will be bonding \$9,900.00 towards street renewal, street surface improvement and street maintenance in 2019 and 2020; the city anticipates spending over \$13 million on these improvements. In addition to the utilities share of costs mentioned earlier, the City contributes approximately \$387,000 from franchise fees and \$590,000 in special assessments. State aid revenues may also assist in funding street improvements. In 2019, \$1,872,000 of municipal state aid is anticipated via advancing funds.

Parks, Cemetery, Aquatics and Golf – The parks program includes community parks, neighborhood parks, open spaces, recreational structures and facilities and cemetery infrastructure. The City will make improvements to the playground equipment at a cost of about \$25,000. Upgrades to park trails, and nature preserve will occur in 2019 at a cost of about \$40,000. The city will receive park dedication fees from developers to help pay for park improvements. Transfers from the Liquor fund continue to support funding for park projects.

General Public Buildings – The general public buildings include city hall, public safety, public works, park, and community buildings.

Community Development – The community development program includes development and redevelopment throughout the city. The city has five Tax Increment Financing (TIF) districts established to assist with redevelopment within the city. In 2019, the Commuter Rail Transit Village TIF district has budget available for purchase and cleanup of property (\$400,000) within the district



SUMMARY OF IMPACTS ON MAJOR FUNDING SOURCES

BUILDING CAPITAL IMPROVEMENT FUND

The capital improvement fund had a negative fund balance at the beginning of 2018 as a result of property purchased in 2004 being sold. Electric fund is transferring \$75,000 and the Sewer Fund \$30,000 into the building fund in 2018 to help pay for immediate needs.

ELECTRIC FUND

The electric fund had unrestricted net assets of over \$14,800,000 at the end of 2017. About \$6.7 million of this is borrowed internally to other city funds to pay for redevelopment and land acquisitions. Another \$3,409,000 is current outstanding utility receivables. The electric fund transferred \$1,650,000 in 2018 to the Street Renewal fund for necessary street improvements throughout the city. Electric will transfer \$500,000 to the general fund to support general fund operations and \$100,000 to the Building Fund for needed improvements. In 2019 Electric will transfer \$83,700 to Street Renewal to assist in paying for additional street improvement projects. It is anticipated that approximately \$2.6 million will be spent on electric infrastructure improvements in 2019. Another \$4.5 million is expected to be needed in the near future for additional infrastructure needs. The city may consider building a new electric/public service facility within the next ten years.

Strategic rate adjustments will help pay for necessary infrastructure improvements along with covering operating costs and transfers. With the existing cash balance in electric, the city may lend funds internally to pay for infrastructure or other improvements. These internal loans are beneficial for the entire city as they allow financing without the high cost of debt issuance. Internal financing may also benefit the electric fund because the earnings on an internal loan are at a higher rate of return than is currently achievable thru investments. The loans are typically 15 to 20 years in length.

GENERAL FUND RESERVES

General fund reserves finished 2017 at about 41% of current operating expenditures. This is above the recommended level of reserves in the general fund of about 30%. The council has budgeted no use of it's' fund balance in 2019. General fund capital project items are included in the overall budget process and levy decisions.

PARK CAPITAL IMPROVEMENT FUND

The park capital improvement fund sources are derived from a multitude of sources. The primary source is from transfers from other funds including liquor store and general fund. Grants and other outside sources may be considered necessary in the future to provide funding sources for desired park projects. Over the last 5 years the city has invested over \$6 million in a variety of park improvement projects including the new Castle Field. That is equivalent to more than \$1 million a year on park improvements.

PARK DEDICATION FUND

At the end of 2017 this fund had a fund balance of \$65,000. In 2018, the city received \$43,000 from park dedication fees and donations. Funding for Park dedication improvement projects in 2019 will come from dedication fees from development or redevelopment projects throughout the city and transfer from the Liquor fund.



SANITARY SEWER FUND

In 2019, infrastructure improvements total \$110,000. In 2018, staff is anticipating a need to expand the sewer capacity in the northwest quadrant of the city. The lift station is projected to cost about \$2,700,000. It will be necessary to issue revenue bonds to help pay for the additional capacity. Staff increased the sewer rate in 2019 to meet the rising costs of disposal and operations and also the future infrastructure costs.

STORM WATER FUND

Maintenance and infrastructure costs of the city's storm water systems continue to increase into the future. The city will need to increase the storm water utility fee every year going forward from 2018 to cover infrastructure costs.

STREET RENEWAL FUND

The city's Street Renewal fund has been put to good use over the past several years. Investments in street projects alone total almost \$24 million in the last 5 years alone. The city continues to invest in its' street renewal program with an anticipated additional \$18 million invested over the next 5 years in streets including the water, sewer and storm water infrastructure investments.

The City Council is committed to improving street conditions throughout the city at an aggressive pace. Electric will transfer \$83,700 in 2019 for the street reconstruction projects. The street renewal fund continues to generate revenues from a franchise fee and property assessments. Property assessment rates have been increased to keep up with the increased costs of infrastructure replacement.

Due to the large volume of street renewal projects occurring over the next few years, fund balance in the street renewal fund will remain below zero. It is projected to have this negative fund balance going forward even with support from other funds for the infrastructure improvements. The city's street renewal plan includes reconstruction of about ¾ of a mile of road each year. In 2019 in addition to the annual road improvement the city is reconstructing a section of North Street. The current renewal plan is about an 80 year replacement plan. It is a goal of the public services director to reconstruct roads at least once every 70 years or 1 mile of road each year.

TAX INCREMENT FUNDS

The city currently has four active tax increment districts established for redevelopment. The HRA has three tax increment districts established for redevelopment.

The city's oldest district is the Enterprise Park TIF district. This district was decertified on December 31, 2015 and will no longer receive tax revenues as a source of income. Some of the remaining funds will be used to support extinguishment of the existing debt in the Historic Rum River District (HRRD) which was issued to build the ramp on 2nd Avenue North. The funds will also payback Electric entirely for internal financing of redevelopment throughout the city. The Enterprise Park TIF district may also lend other TIF districts funding for redevelopment purposes. The Enterprise Park TIF district may continue to provide redevelopment funding sources for many years into the future.

The HRRD will exist for the next 15 years and the funds will be used to pay for a portion of the existing debt for the parking ramp.

The Commuter Rail Transit Village (CRTV) will utilize TIF revenues to pay for the internal financing from the Enterprise Park TIF district for the new Anoka Station ramp, located at the Northstar Commuter Rail Station. With further development in the CRTV, there will be funds available to purchase blighted properties, provide for cleanup of properties or improve infrastructure. This district could exist until 2038.



The South Ferry District will utilize TIF revenues to redevelop that district. Future development commitments will enable this district to accomplish goals of the City Council and its' constituents to beautify the gateway to the city. This district could exist until 2034.

The Greens of Anoka District will utilize TIF revenues to implement the Greens of Anoka plan. There are existing future revenues available for a commitment of redevelopment in this area. This district could exist until 2039.

The HRA TIF districts funds can be utilized city wide on scattered site redevelopment or to assist in a particular redevelopment project area. The oldest HRA TIF district was decertified on December 31, 2017, however the Central Business TIF district will continue to payback a loan for fire suppression improvements, thereby extending the district existence. The new HRA South Business district will utilize TIF revenues to redevelop that area of town.

WATER FUND

The water fund has some major capital improvement projects within the next five years to improve water distribution and storage. In 2021, Well's #6 and #8 are scheduled for plant upgrades. This is projected to cost about \$4.5 million. If well #6 cannot be upgraded the city will need to build a new well by 2023 at a cost projected to be \$4 million. The city will issue debt for a new well. In 2001 a revenue bond was issued to cover water infrastructure costs. This bond was refunded in 2009 to reduce costs. The refunded debt was paid off in 2017.

City of Anoka, Minnesota
Capital Improvement Plan

2019 thru 2023

PROJECTS BY YEAR

| Project Name | Department | Project # | Priority | Project Cost |
|---|------------------------|------------------|-----------------|---------------------|
| 2019 | | | | |
| Self Contained Breathing Apparatus | Anoka/Champlin Fire | FD10-03 | n/a | 156,000 |
| Water Heater | Aquatic Center | AC15 - 02 | n/a | 18,000 |
| Park Service-GH Power Gate | Buildings | BM-GH-020 | 1 | 15,000 |
| Pickup #156 | Electric Utility | EU10-13 | 3 | 35,200 |
| Bucket Truck #140 | Electric Utility | EU15-01 | n/a | 281,000 |
| Construct circuits from Garfield Substation | Electric Utility | EU15-03 | n/a | 550,000 |
| Substation Infrastructure Repair | Electric Utility | EU19-01 | n/a | 500,000 |
| SCADA Substations | Electric Utility | EU19-03 | n/a | 100,000 |
| SCADA Hardware Update | Electric Utility | EU19-04 | n/a | 62,000 |
| GIS Improvements | Electric Utility | EU19-05 | n/a | 57,500 |
| Handhelds | Electric Utility | Handhelds | 3 | 36,580 |
| Reel Trailer #104 | Electric Utility | Reel Trailer | 3 | 12,093 |
| 2019 Street Renewal | Engineering | EN-15-03 | 3 | 3,061,000 |
| TH-10/169 Improvement Project (Anoka Solution) | Engineering | EN-16-07 | 2 | 7,270,000 |
| TH-47 Anoka Solution | Engineering | EN-18-01 | 3 | 60,000 |
| Entrance Monument - East Main St | Engineering | EN-18-02 | 4 | 5,000 |
| North Street Reconstruction | Engineering | EN-18-03 | 2 | 1,213,000 |
| 2019 Street Surface Improvement Project | Engineering | EN-19-02 | 3 | 2,150,000 |
| 2019 Street Maintenance | Engineering | EN-19-07 | 2 | 640,000 |
| Greens Mower | Greenhaven Golf Course | GC02-2 | 1 | 49,000 |
| Blower | Greenhaven Golf Course | GC16-04 | 1 | 15,000 |
| Simulators in 3rd Floor | Greenhaven Golf Course | GC17-04 | 5 | 276,000 |
| Network Computer | Information Technology | DP09-01 | 2 | 20,000 |
| Anoka Nature Preserve Park Development | Parks and Recreation | PR06-41 | 3 | 40,000 |
| Anoka Station Park | Parks and Recreation | PR06-48 | 4 | 50,000 |
| Sunny Acres Park Improvement Project | Parks and Recreation | PR12-03 | 3 | 80,000 |
| Playground Rehab/Repair | Parks and Recreation | PR15-01 | 2 | 25,000 |
| Trail System Repairs & Preventative Maintenance | Parks and Recreation | PR17-04 | n/a | 40,000 |
| Mississippi Park Shoreline Restoration | Parks and Recreation | PR18-05 | 2 | 164,000 |

| Project Name | Department | Project # | Priority | Project Cost |
|--|----------------------|------------------|-----------------|---------------------|
| Port of Anoka Dock | Parks and Recreation | PR18-07 | 2 | 30,000 |
| ANP Wetland Excavation | Parks and Recreation | PR18-08 | n/a | 30,000 |
| Marked Police Vehicles | Police | PD02-01 | 2 | 140,000 |
| RADIOS | Police | PD16-01 | 3 | 26,400 |
| Downtown Out-Front Tractor Broom/Blower | Public Works | MP-008 | n/a | 40,000 |
| Loader, 3.5 yard; # 71 | Public Works | MP-012 | 3 | 240,000 |
| Woodsmen Wood Chipper | Public Works | MP-074 | 2 | 60,000 |
| Mississippi River Oufall Repair | Storm Utility | SW-15-01 | n/a | 10,000 |
| Main Street Bridge Repair/Maintenance | Streets | ST 15-04 | 3 | 218,100 |
| Sign Blanket Replacement | Streets | ST 15-05 | 3 | 40,000 |
| Replacem Front-Mounted Broom for Front Mount Mower | Streets | ST 19-02 | 2 | 15,000 |
| Sidewalk Extentions | Streets | ST 20-01 | 3 | 5,000 |
| Water Treatment Plant # 3 Exterior Repairs | Water Utility | WU-003 | 3 | 80,000 |
| Additional Water Production | Water Utility | WU-024 | 2 | 1,000,000 |
| 3/4 Ton Pick-Up Truck w/Plow (750) | Water Utility | WU-037 | 2 | 43,000 |
| Skid Steer (713) | Water Utility | WU-039 | 2 | 55,000 |
| Total for 2019 | | | | 19,013,873 |

2020

| | | | | |
|---|---------------------|-------------|-----|-----------|
| Boat #22 | Anoka/Champlin Fire | FD06-7 | 5 | 9,000 |
| Extraction Tools | Anoka/Champlin Fire | FD09-02 | 3 | 51,200 |
| Mobile Radio's | Anoka/Champlin Fire | FD10-04 | n/a | 87,000 |
| Diamond Bright Replacement | Aquatic Center | AC18 - 02 | n/a | 125,000 |
| New ADA Wheel-Chair Lift @ City Hall | Buildings | BM-CH-018 | 2 | 30,000 |
| Walker Parking Ramp - Joint Caulking | Buildings | BM-MB-012 | 3 | 25,000 |
| Public Services - Exterior Painting | Buildings | BM-PW-002 | 2 | 65,000 |
| Public Works - Fire Alarms | Buildings | BM-PW-004 | 4 | 35,000 |
| Public Works - Shop Heaters | Buildings | BM-PW-006 | 4 | 25,000 |
| Re-Roof Public Services Building | Buildings | BM-PW-012 | 2 | 190,000 |
| City Hall-Main Building Reroofing | Buildings | PWBM-CH-011 | 3 | 270,000 |
| Digger Truck #120 | Electric Utility | EU10-01 | n/a | 275,000 |
| Locater Truck - #134 | Electric Utility | EU10-05 | n/a | 50,000 |
| Pickup #127 | Electric Utility | EU10-07 | n/a | 34,200 |
| Pickup Truck #110/1610 | Electric Utility | EU10-09 | n/a | 43,466 |
| Construct circuits from Garfield Substation | Electric Utility | EU15-03 | n/a | 550,000 |
| Substation Infrastructure Repair | Electric Utility | EU19-01 | n/a | 500,000 |
| SCADA Substations | Electric Utility | EU19-03 | n/a | 150,000 |
| GIS Improvements | Electric Utility | EU19-05 | n/a | 43,400 |
| 2020 SRP - Monroe Street | Engineering | EN-15-06 | 3 | 1,735,000 |
| Green Haven Parkway Phase II | Engineering | EN-16-05 | 2 | 600,000 |

| Project Name | Department | Project # | Priority | Project Cost |
|---|------------------------|------------------|-----------------|---------------------|
| TH-10/169 Improvement Project (Anoka Solution) | Engineering | EN-16-07 | 2 | 7,270,000 |
| 2020 Street Renewal | Engineering | EN-16-10 | 3 | 1,335,000 |
| CSAH 7 / 143rd Avenue Intersection | Engineering | EN-17-02 | 3 | 560,000 |
| Entrance Monument - East Main St | Engineering | EN-18-02 | 4 | 45,000 |
| 2020 Street Surface Improvement Project | Engineering | EN-19-03 | 3 | 2,818,900 |
| Fairway Mower | Greenhaven Golf Course | GC03-3 | 1 | 58,000 |
| Rough Mower | Greenhaven Golf Course | GC09-01 | 1 | 68,000 |
| Turbine blower | Greenhaven Golf Course | GC09-02 | 2 | 13,000 |
| Bunker | Greenhaven Golf Course | GC10-04 | 2 | 50,000 |
| New Partitions in Banquet Rooms | Greenhaven Golf Course | GC14-02 | 5 | 49,000 |
| Cart Path | Greenhaven Golf Course | GC14-21 | 2 | 25,000 |
| JD Approach Mower | Greenhaven Golf Course | GC16-02 | 1 | 43,000 |
| Outdoor Ceremony Site | Greenhaven Golf Course | GC17-03 | 5 | 50,000 |
| Install Grand Wood Doors to Entrance | Greenhaven Golf Course | GC17-10 | 5 | 8,000 |
| Fertilizer Spreader | Greenhaven Golf Course | GC18-01 | 1 | 10,600 |
| Utility Vehicle | Greenhaven Golf Course | GC18-02 | 1 | 20,000 |
| Putting Green | Greenhaven Golf Course | GC18-03 | 2 | 110,000 |
| Locker Rooms | Greenhaven Golf Course | GC18-16 | 4 | 12,500 |
| Beautify Old Clubhouse Garbage Area | Greenhaven Golf Course | GC18-17 | 5 | 20,000 |
| Restaurant Improvements | Greenhaven Golf Course | GC18-18 | 3 | 100,000 |
| Patrol squad cameras | Information Technology | IT14-02 | 2 | 22,000 |
| 2nd Avenue - Building Site #2 parking Lot | Parking | BM-009 | 4 | 54,000 |
| Replace #352 2004 Ford F-350 - 1 Ton Dump Truck | Parks and Recreation | PR03-02 | n/a | 57,000 |
| Ford F350 1 ton construction vehicle | Parks and Recreation | PR06-12 | 3 | 30,000 |
| Anoka Nature Preserve Park Development | Parks and Recreation | PR06-41 | 3 | 200,000 |
| Anoka Station Park | Parks and Recreation | PR06-48 | 4 | 150,000 |
| Emerald Ash Borer, Removal of Trees | Parks and Recreation | PR09-23 | 1 | 40,000 |
| Sunny Acres Park Improvement Project | Parks and Recreation | PR12-03 | 3 | 200,000 |
| Playground Rehab/Repair | Parks and Recreation | PR15-01 | 2 | 25,000 |
| Trailway Construction - RRT/7th Ave to Bunker | Parks and Recreation | PR15-04 | 3 | 45,000 |
| West Rum River Trail / Riverwalk | Parks and Recreation | PR15-06 | 3 | 100,000 |
| Trail System Repairs & Preventative Maintenance | Parks and Recreation | PR17-04 | n/a | 75,000 |
| Rudy Johnson Park | Parks and Recreation | PR17-08 | n/a | 175,000 |
| Tennis & Basketball Court Rehab | Parks and Recreation | PR18-02 | 3 | 100,000 |
| Trail System Connections | Parks and Recreation | PR18-06 | 3 | 45,000 |
| Marked Police Vehicles | Police | PD02-01 | 2 | 140,000 |
| RADIOS | Police | PD16-01 | 3 | 26,400 |
| PD Parking Expansion | Police | PD18-01 | 2 | 50,000 |
| Squad Video System | Police | PD19-01 | 2 | 12,000 |
| Carpet Replacing | Police | PD19-02 | 3 | 55,000 |
| Fitness Room Updating/Carpet Replacement | Police | PD19-12 | 4 | 40,000 |

| Project Name | Department | Project # | Priority | Project Cost |
|---|------------------|-----------|----------|--------------|
| Pole Camera for Covert Investigations | Police | PD19-13 | 3 | 15,000 |
| Single Axle Dump Truck #18 | Public Works | MP-052 | 2 | 185,000 |
| 3/4 Ton Supervisor Truck #1301 | Public Works | MP-072 | 3 | 40,000 |
| 3/4 Ton Pick-Up Truck w/ Plow (755) | Sanitary Utility | SW-018 | 3 | 38,000 |
| Mississippi River Oufall Repair | Storm Utility | SW-15-01 | n/a | 95,000 |
| Trunk Storm Sewer Improvements | Storm Utility | SW-16-02 | 3 | 250,000 |
| Sign Blanket Replacement | Streets | ST 15-05 | 3 | 40,000 |
| Thurston Avenue Bridge Repair/Maintenance | Streets | ST 16-02 | 3 | 5,000 |
| Rum River Trail Bridge Repair/Maintenance | Streets | ST 16-03 | 2 | 40,000 |
| 1445 John Deere Mower/Blower | Streets | ST 19-01 | 2 | 40,000 |
| Sidewalk Extentions | Streets | ST 20-01 | 3 | 31,400 |
| Well Inspection and Repair | Water Utility | WU-008 | 3 | 50,000 |
| Additional Water Production | Water Utility | WU-024 | 2 | 4,521,000 |
| Total for 2020 | | | | 24,551,066 |

2021

| | | | | |
|--|------------------------|-----------|-----|------------|
| Trailer | Anoka/Champlin Fire | FD06-5 | 5 | 15,000 |
| Diamond Bright Replacement | Aquatic Center | AC18 - 02 | n/a | 125,000 |
| Public Works - Shop Heaters | Buildings | BM-PW-006 | 4 | 25,000 |
| Construct circuits from Garfield Substation | Electric Utility | EU15-03 | n/a | 550,000 |
| Bucket Truck #135 | Electric Utility | EU17-01 | n/a | 300,000 |
| Trencher Case 475 #115 | Electric Utility | EU18-01 | n/a | 50,000 |
| Substation Infrastructure Repair | Electric Utility | EU19-01 | n/a | 500,000 |
| Mini Sneaker #102 | Electric Utility | EU19-02 | n/a | 50,000 |
| SCADA Substations | Electric Utility | EU19-03 | n/a | 150,000 |
| Hwy 10 Rebuild | Electric Utility | EU21-01 | n/a | 200,000 |
| Towmaster Trailer #108 | Electric Utility | Trailer | 3 | 6,552 |
| 2021 SRP - Swede Town | Engineering | EN-16-04 | 3 | 2,609,000 |
| Green Haven Parkway Phase II | Engineering | EN-16-05 | 2 | 2,300,000 |
| TH-10/169 Improvement Project (Anoka Solution) | Engineering | EN-16-07 | 2 | 34,735,000 |
| 7th Ave Watermain Lining | Engineering | EN-19-04 | 3 | 64,000 |
| Utility Relocation for TH-10/169 | Engineering | EN-19-05 | 2 | 50,000 |
| Bunker | Greenhaven Golf Course | GC10-04 | 2 | 50,000 |
| Greens Aerifyer | Greenhaven Golf Course | GC16-01 | 1 | 35,000 |
| Utility Vehicle | Greenhaven Golf Course | GC18-02 | 1 | 10,000 |
| East Store Expansion | Liquor Stores | LQ18-01 | 3 | 2,900,000 |
| 2nd Avenue - Building Site #2 parking Lot | Parking | BM-009 | 4 | 306,800 |
| 2003 John Deere 324 front-end loader | Parks and Recreation | PR04-01 | 2 | 92,000 |
| 2005 Dodge Caravan | Parks and Recreation | PR05-01 | n/a | 25,000 |
| 2003 John Deere 2020 progater/sprayer | Parks and Recreation | PR05-02 | n/a | 26,600 |

| Project Name | Department | Project # | Priority | Project Cost |
|---|----------------------|------------------|-----------------|---------------------|
| Riverfront Park - HRRD Construction | Parks and Recreation | PR06-26 | 3 | 350,000 |
| Anoka Nature Preserve Park Development | Parks and Recreation | PR06-41 | 3 | 35,000 |
| Emerald Ash Borer, Removal of Trees | Parks and Recreation | PR09-23 | 1 | 40,000 |
| Rum River Trail - Rail Crossing | Parks and Recreation | PR10-01 | 2 | 40,000 |
| Anoka Enterprise Park Trail connection | Parks and Recreation | PR14-01 | n/a | 50,000 |
| West Rum River Trail / Riverwalk | Parks and Recreation | PR15-06 | 3 | 500,000 |
| Pen Point Park Riverboat Improvements | Parks and Recreation | PR16-02 | 3 | 140,000 |
| Trail System Repairs & Preventative Maintenance | Parks and Recreation | PR17-04 | n/a | 40,000 |
| Rudy Johnson Park | Parks and Recreation | PR17-08 | n/a | 175,000 |
| Tennis & Basketball Court Rehab | Parks and Recreation | PR18-02 | 3 | 50,000 |
| Marked Police Vehicles | Police | PD02-01 | 2 | 140,000 |
| RADIOS | Police | PD16-01 | 3 | 26,400 |
| 3/4 Ton Pick Up Truck 1401 | Public Works | MP-013 | 3 | 39,000 |
| Single Axle Dump Truck #17 | Public Works | MP-069 | 2 | 185,000 |
| New Bituminous Hot-Box Truck (#21) | Public Works | MP-071 | 2 | 185,000 |
| 7th Av/TH47 Trunk Sanitary Sewer Capacity Project | Sanitary Utility | SW-009 | 3 | 2,239,000 |
| Purchase of Stormwater Maintenance Barge | Storm Utility | SW-10-03 | 4 | 85,000 |
| Trunk Storm Sewer Improvements | Storm Utility | SW-16-02 | 3 | 150,000 |
| Sign Blanket Replacement | Streets | ST 15-05 | 3 | 40,000 |
| Total for 2021 | | | | 49,684,352 |

2022

| | | | | |
|--|------------------------|-----------|-----|------------|
| City Hall - Tuck point exterior walls | Buildings | BM-CH-011 | 3 | 75,000 |
| Safety Center - Masonry Cleaning | Buildings | BM-PD-001 | 4 | 25,000 |
| Columbarium | Cemetery | CEM14-01 | 2 | 50,000 |
| Decorative Fence | Cemetery | CEM17-03 | 5 | 25,000 |
| Electrician Truck #123 | Electric Utility | EU10-04 | n/a | 40,000 |
| Mini Linesman #114 | Electric Utility | EU10-11 | n/a | 162,000 |
| Substation Infrastructure Repair | Electric Utility | EU19-01 | n/a | 500,000 |
| Hwy 10 Rebuild | Electric Utility | EU21-01 | n/a | 800,000 |
| TH-10/169 Improvement Project (Anoka Solution) | Engineering | EN-16-07 | 2 | 34,735,000 |
| TH-47 Anoka Solution | Engineering | EN-18-01 | 3 | 25,000,000 |
| Utility Expansion/Extension @ TH-47 & BNSF | Engineering | EN-19-01 | 2 | 209,000 |
| 7th Ave Watermain Lining | Engineering | EN-19-04 | 3 | 319,000 |
| Utility Relocation for TH-10/169 | Engineering | EN-19-05 | 2 | 320,000 |
| Bunker | Greenhaven Golf Course | GC10-04 | 2 | 50,000 |
| HD Utility Vehicle | Greenhaven Golf Course | GC14-18 | 2 | 27,500 |
| Sprayer | Greenhaven Golf Course | GC14-20 | 5 | 100,000 |
| Van | Liquor Stores | LQ05-01 | n/a | 30,000 |
| West store relocation | Liquor Stores | LQ18-02 | 3 | 2,900,000 |

| Project Name | Department | Project # | Priority | Project Cost |
|--|----------------------|------------------|-----------------|---------------------|
| Tanker/Flood Truck | Parks and Recreation | PR02-02 | n/a | 130,000 |
| MT trackless plow/ blower Unit 378 | Parks and Recreation | PR06-15 | n/a | 150,000 |
| Riverfront Park - HRRD Construction | Parks and Recreation | PR06-26 | 3 | 2,100,000 |
| Anoka Nature Preserve Park Development | Parks and Recreation | PR06-41 | 3 | 320,000 |
| Anoka Station Park | Parks and Recreation | PR06-48 | 4 | 75,000 |
| Rum River Trail - Rail Crossing | Parks and Recreation | PR10-01 | 2 | 380,000 |
| 7th Avenue Trail Construction (Garfield to Castle) | Parks and Recreation | PR15-05 | 4 | 25,000 |
| West Rum River Trail / Riverwalk | Parks and Recreation | PR15-06 | 3 | 6,200,000 |
| Trail System Repairs & Preventative Maintenance | Parks and Recreation | PR17-04 | n/a | 40,000 |
| Mobile Bleacher | Parks and Recreation | PR18-04 | n/a | 60,000 |
| Marked Police Vehicles | Police | PD02-01 | 2 | 140,000 |
| RADIOS | Police | PD16-01 | 3 | 26,400 |
| Tandem Axle Dump Truck #39 with Plows; Addition | Public Works | MP-001 | 3 | 238,000 |
| Power Ramp Sweeper; Addition to Fleet | Public Works | MP-007 | 3 | 50,000 |
| Power Gate System # 1 | Public Works | MP-065 | 2 | 20,000 |
| Tanker Truck #370 | Public Works | MP-070 | 2 | 185,000 |
| 7th Av/TH47 Trunk Sanitary Sewer Capacity Project | Sanitary Utility | SW-009 | 3 | 521,000 |
| Rum River Pedestrian Bridge Coating Project | Streets | ST 15-06 | 4 | 200,000 |
| Well Inspection and Repair | Water Utility | WU-008 | 3 | 50,000 |
| Reconditioning of Water Tower 2 (Industrial Park) | Water Utility | WU-036 | 3 | 1,200,000 |
| Total for 2022 | | | | 77,477,900 |

2023

| | | | | |
|---|------------------------|-----------|-----|------------|
| Aquatic Center - Boiler Replacement | Aquatic Center | PR-08-02 | 2 | 40,000 |
| Aquatic Center Interior Floors | Aquatic Center | PR09-03 | 3 | 40,000 |
| Relocate Generator at City Hall | Buildings | BM-CH-003 | 3 | 120,000 |
| Public Service & Electric Building Relocation | Buildings | BM-PW-011 | 5 | 14,000,000 |
| Senior Center - Cold Roof | Buildings | BM-SC-001 | 3 | 40,000 |
| Decorative Fence | Cemetery | CEM17-03 | 5 | 125,000 |
| Pickup #138 | Electric Utility | EU10-06 | n/a | 39,600 |
| Bucket Truck #143/1194 | Electric Utility | EU11-01 | n/a | 188,000 |
| East River Road Improvement Project | Engineering | EN-15-04 | 4 | 600,000 |
| Reed Av Utility Improvements | Engineering | EN-15-05 | n/a | 115,000 |
| 2023 Street Renewal | Engineering | EN-19-06 | 3 | 1,537,000 |
| Bunker | Greenhaven Golf Course | GC10-04 | 2 | 50,000 |
| HRRD Parking Facility - add 4th parking level | Parking | BM-008 | n/a | 500,000 |
| Toro Zero turning mower - 50" deck | Parks and Recreation | PR06-14 | n/a | 12,000 |
| Rum River Pedestrian Bridge - repaint | Parks and Recreation | PR06-31 | 3 | 150,000 |
| John Ward Park Drainage Enhancement Project | Parks and Recreation | PR12-01 | 4 | 30,000 |
| Kings Island Improvements - Phase II | Parks and Recreation | PR14-04 | 4 | 15,000 |

| Project Name | Department | Project # | Priority | Project Cost |
|--|----------------------|------------------|-----------------|---------------------|
| Cross Country Ski Maintenance Equipment | Parks and Recreation | PR14-05 | 4 | 28,000 |
| 7th Avenue Trail Construction (Garfield to Castle) | Parks and Recreation | PR15-05 | 4 | 225,000 |
| Brom Canoe Rest | Parks and Recreation | PR17-06 | n/a | 30,000 |
| Trail System Connections | Parks and Recreation | PR18-06 | 3 | 110,000 |
| RADIOS | Police | PD16-01 | 3 | 26,400 |
| Gun Range | Police | PD19-14 | n/a | 1,500,000 |
| 1-1/2 ton Signage truck w/ compressor; 33 | Public Works | MP-004 | 3 | 120,000 |
| Skid Steer w/ bucket | Public Works | MP-019 | n/a | 45,000 |
| Downtown Maintenance Vehicles | Public Works | MP-050 | 3 | 50,000 |
| Bull Dozer | Public Works | MP-061 | 3 | 100,000 |
| 8 1/2 Av Lift Station | Sanitary Utility | SW-016 | n/a | 150,000 |
| Peninsula Point Park Pedestrian Bridge | Streets | ST 15-02 | 3 | 750,000 |
| Replacem Front-Mounted Broom for Front Mount Mower | Streets | ST 19-02 | 2 | 18,000 |
| Plant Exterior Repairs at Wells 4&5 | Water Utility | WU-004 | 3 | 40,000 |
| Well 3 Relocate Generator from City Hall | Water Utility | WU-021 | 2 | 50,000 |
| New Elevated 1.5 Million Gal. Water Tower | Water Utility | WU-029 | 3 | 3,750,000 |
| Total for 2023 | | | | 24,594,000 |
| GRAND TOTAL | | | | 195,321,191 |

CITY OF ANOKA
GLOSSARY OF TERMS

A

Accrual Basis The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of cash or the payment of cash may take place, in whole or in part, in another accounting period.

ABLA Anoka Business and Landowners Association

Appropriation Authorization by the City Council to spend a specific amount of money for a stated purpose.

Authorized Position Positions associated with the authorized budget.

B

Bond A written promise to pay a specified sum of money at a specified future date along with interest. Bonds are typically used for long-term debt.

Budget A plan for allocating financial resources.

Budget Amendment A proposal to change the dollar amount or scope of an activity or project after the budget has already been submitted to the Council.

C

Capital Improvement Projects (CIP) A plan for proposed major capital improvements of significant value and the means to finance them.

Capital Outlay Assets of significant value and having a useful life of several years, also referred to as fixed assets.

Charter City (home rule charter city) Obtain their powers from a home rule charter. Charter cities can exercise any powers in their locally adopted charters as long as they do not conflict with state laws. Conversely, charter provisions can specifically restrict the powers of a city. Consequently, voters in home rule cities have more control over their city's powers. Anoka is a charter city.

Component Unit A legally separate entity associated with the primary government

Contingency Budget for expenditures which cannot be placed in departmental budgets, primarily due to uncertainty about level or timing of expenditures when the budget is adopted.

CRTV Commuter Rail Transit Village

CITY OF ANOKA
GLOSSARY OF TERMS

D

Department Basic organizational unit of City government, responsible for carrying out a specific function.

Division An organizational unit of a department for purposes of administration and cost accounting.

E

Estimated Market Value Represents the selling price of a property if it were on the market. Estimated market value is converted to tax capacity before property taxes are levied.

Expenditure Cash paid or to be paid for the purchase of an item or for a service performed.

F

Fiscal Disparities The Metropolitan Fiscal Disparities Act of 1971 shares growth in the commercial and industrial properties tax base with-in the seven-county metropolitan area. Forty percent of the value of new commercial and industrial development since 1971 is pooled and redistributed among all the taxing districts to address uneven business development throughout the state.

Fiscal Year The 12 month period of time over which the annual operating budget applies and at the end of which the government determines its financial position and the results of its operations.

Full Time Equivalents The number of full-time employees that could have been employed if the reported number of hours worked by part-time employees had been worked by full-time employees.

Fund A separate accounting entity, maintained for a particular purpose or achieving certain objectives. This term is distinguished from "funding" or "funds," which usually refer to the amount of dollars contained in a fund.

Fund Balance Difference between fund assets and fund liabilities (the equity) in governmental funds. Fund balances will be classified as reserved or unreserved. A negative fund balance is sometimes referred to as a deficit.

- **Reserved Funds** Legally segregated for specific use. They are not available for discretionally appropriations due to a third party claim or due to the nature of the asset.
- **Unreserved funds**
 - **Designated** To establish tentative plans for or restrictions on the future use of financial resources
 - **Undesignated** Funds remaining after reductions for reserved and designated balances.

CITY OF ANOKA
GLOSSARY OF TERMS

G

General Fund The general fund is the city's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds Bonds that are to be repaid from taxes and other general revenues.

General Obligation Revenue Bonds Bonds that are first to be paid from the revenues of an enterprise fund and they are backed by the taxing power of the City.

Generally Accepted Accounting Principles (GAAP) Uniform minimum standards and guidelines for financial accounting and reporting.

Governmental Accounting Standards Board (GASB) The primary authoritative body on the application of GAAP to state and local governments.

Governmental Funds Funds used to account for the acquisition, use and balance of expendable financial resources and the related current liabilities-except for those accounted for in proprietary and fiduciary funds. GAAP governmental funds include general, special revenue, debt service and capital projects.

H

Housing and Redevelopment Authority (HRA) Separate taxing authority created to provide housing redevelopment programs within the city.

I

Infrastructure The basic facilities, equipment, services and installations needed for the growth and functioning of a community. Infrastructure includes roads, bridges, curbs and gutters, storm sewer, lighting systems etc.

Intergovernmental Revenues Revenues from other governments- primarily in the form of grants, aid and shared projects reimbursements

CITY OF ANOKA
GLOSSARY OF TERMS

L

Legal Debt Limit The maximum amount of outstanding gross or net debt legally permitted.

Levy To impose taxes, special assessment or service charges for the support of government activities.

Local Government Aid (LGA) A state government revenue sharing program for cities and townships that is intended to provide an alternative to the property tax.

LTD Long Term Disability.

M

Market Value Assessment estimate of what a property would be worth if sold on the open market. Market values are set every January 2nd of the year before taxes are payable.

MMPA Minnesota Municipal Power Association

Modified accrual basis The basis of accounting where expenditures are recorded when goods and services are received (whether cash is dispersed at the time or not). Revenues are recorded when they are earned (whether or not if cash is received at the time).

Municipal State Aid (MSA) Money received from State of Minnesota for maintenance of certain streets that are considered State Aid Streets.

N

New Positions A new position is one that increases the total number of positions.

Net Assets The excess of a fund's assets over liabilities. The term net assets is used in proprietary funds. The term fund balance is used in governmental funds.

O

Operating Budget A plan for the yearly distribution of resources for the ongoing operations of programs.

CITY OF ANOKA
GLOSSARY OF TERMS

P

PACE Proactive Community Enhancement.

Per Capita Measure based on a population.

PERA Public Employees Retirement Association.

Performance Measure A quantitative or qualitative measure of how well a particular result is being achieved.

Position An authorized job slot. Since a position may or may not be filled, a position is not equivalent to an employee.

Project An activity with a specific purpose to be accomplished or built within a specific time period. There are projects in both the operating and capital budgets.

Proprietary Funds Account for government's ongoing organizations and activities that are similar to those often found in the private sector. GAAP proprietary funds include enterprise and internal service funds.

Purchased Power The electricity purchased wholesale to be distributed to consumers within the municipal utility service area.

R

Reserves Funds set aside for future purposes (sometimes referred to as fund balance).

Resolution Agreed to by vote of the council.

Revenue Cash received or to be received that increased a fund's assets.

RFP Request for proposals

S

Special Assessment A one-time levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Statutory City Statutory cities derive their powers from Chapter 412 of Minnesota Statutes. Anoka is not a Statutory city.

SRP Street renewal program. The planned replacement of infrastructure including streets, curbs, sidewalks, sewer, storm sewer, water, and electric power lines.

CITY OF ANOKA
GLOSSARY OF TERMS

T

Tax Capacity Basis for levying property taxes. Market value of property is converted to tax capacity by a formula specified in state law.

Tax Capacity Rate Tax rate applied to tax capacity to generate property tax revenue. The rate is obtained by dividing the property tax levy by the available tax capacity.

Tax Increment Financing (TIF) That portion of all real and personal property taxes assessed by a municipality in excess of any state, county or special district tax upon the captured assessed value of property in the development district.

V

VOA Volunteers of America.

W

WC Workers Compensation.
