



**CITY OF ANOKA, MINNESOTA**  
**2023 ADOPTED BUDGET**



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# City of Anoka, Minnesota 2023 Adopted Budget

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Anoka Dam

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## **INTRODUCTION**

It is my pleasure to present the 2023 Municipal Budget. The Municipal Budget is one of five financial documents prepared annually by the City of Anoka. The other documents include the Annual Comprehensive Financial Report, the Popular Annual Financial Report, the Five Year Capital Improvement Plan and the Equipment Replacement Plan. The City also updates a Financial Management Plan every five years.

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. State law requires that the City Manager submit an annual budget to the Council and that the Council approve a preliminary budget and certify a proposed levy to Anoka County by September 30th of each year. Official adoption of the budget and city levy are to be submitted to Anoka County and Minnesota Department of Revenue within 5 days of December 20<sup>th</sup>.

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. The annual budget document is a communication tool used by the Council to show what services resident tax dollars fund. 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 2022**

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. The most recent population estimate by the Metropolitan Council was 18,041 for 2021.

The City received American Rescue Plan Act funds in 2021 that the City used to complete projects in 2022 and have budgeted to use in 2023. These funds represent the last of the federal funds that the City received in response to the Covid-19 pandemic.

The City had an employed labor force as of the 3<sup>rd</sup> quarter of 2022 at approximately 14,156 which compares favorably to the 7,706 households. The unemployment rate at the end of 2022 for Anoka County was 2.7%. This is similar to 2021, both of which were lower than the 2019 prepandemic rate of 3.2%. Per employee income increased by approximately 5.3% in 2022 when compared to 2021. The City of Anoka had a median annual income of \$65,919 per employee. Trend labor data tables are available on [page 93](#).

# City of Anoka, Minnesota

## 2023 Adopted Budget

Privately held agricultural land near the Anoka County Fairgrounds was developed in 2022, resulting in additional single family household properties that will be added to the tax rolls in pay 2024. The City anticipates construction of single and multi-family residences within the city to continue through at least 2025 as City owned property is sold and redeveloped. Anoka has a healthy downtown district that remains 98% occupied as well as a thriving business park. The City also has several commercial properties available for development. The projected increases to residential and commercial development and redevelopment of existing areas will increase future tax base and capacity.

The City of Anoka's primary funding sources are property taxes and utility fees. In 2022, the City resumed late fees and service disconnections related to the nonpayment of utility accounts. The City had put a temporary moratorium on this policy from March 2020 through the end of 2021 due to Covid-19. Customers were allowed to enter long-term repayment plans to cover large balances due to the pandemic, and were encouraged to reach out to local and state programs designed to assist. There was a 17.7% decrease to bad utility debt in 2022 as a direct result of resuming disconnections. Forecasts for 2023 show reduced bad debt write-offs and increased on time collection, while still lagging behind previous years. The current year collections for 2022 taxes were about 99.02% of the total levy, which has been stable for many years. The City of Anoka has had an average increase to the levy of 4.0% over the past 5 years. The general fund levy increased 1.67% and the debt service levy increased 95.44% in 2023. The total levy increase was 6.19% compared to 2022.

The City of Anoka issued new bond debt in 2022 for \$9,850,000. This debt will be funded by taxpayer levy for the \$3,850,000 bond to complete the Law Enforcement Training Center, and with current year water revenues for the water treatment plant serving wells 6 and 8. The City will issue additional debt in 2023 to reimburse the street renewal fund for 2022 projects as well as fund 2023 and 2024 projects. Staff will meet to discuss the short term and long term future for the street projects.

### **PLANNING FOR 2023 BUDGET**

For 2023, the Council continues to focus on providing services at a reasonable cost to the taxpayers, while supporting funding for infrastructure projects. The focus in 2023 is to concentrate on development of City owned parcels, and to craft land and development policies that will shape the City into the future. As the population increases, staffing in Police and Security departments continue to be evaluated to ensure strong and safe downtown and park areas. In 2023 there will be one new full-time police officer added. There continues to be a significant amount of annual budget for capital improvements and projects. In 2023, the City will move into the second and final year of the long anticipated Highway 10 project in conjunction with Anoka County and the State of Minnesota. The City expended its portion of the funds for this project, and 2023 expenditures are budgeted to be covered by intergovernmental revenue.

State aid assists the City in keeping overall property taxes steady. Some cities, including Anoka, saw slight increases in local government aid in 2023. Local government aid represents 13.5% of the total 2023 General Fund budgeted revenue. The state calculates this aid based on the percentage of housing built before 1940, from 1940-1970 and the amount of jobs per capita. Residential development and redevelopment in the future could reduce the amount of local government aid, and the Council continues to be aware of the need to rely on other sources of revenue when compiling the budget.

The General Fund and Special Revenue Funds are balanced budgets. The City considers the budget balanced when total expenditures are equal to total revenues. However, the budget can be balanced in other ways.

1. Revenues = Expenditures
2. Revenues > Expenditures
3. Revenues + Appropriated fund balance = Expenditures
4. Revenues + Appropriated fund balance > Expenditures

As part of the 2023 budgeting process, it was determined that the General, Cemetery, and Parking Funds would be balanced under scenario number three. The use of a portion of fund balance was used to keep fees down and complete capital projects. The total budgeted use of fund balance for 2023 is \$637,130.

# City of Anoka, Minnesota 2023 Adopted Budget

## BUDGET OBJECTIVES FOR 2023

- Increase enforcement of rental housing statutes and codes.
- Implement infill standards for construction
- Develop Agricultural Destination Area
- Continue development in Highland Park and Greenhaven
- Increase maintenance of parks and trail connections
- Ash Tree mitigation, and replacement of trees
- Complete Law Enforcement Training Center
- Complete Highway 10 project

In 2017 the City started to place more urgency on efforts to align its balance of owner occupied properties with rental occupied. This included the development of rental density caps, creating programs to assist rental owners to convert to owner occupied, and being selective with the placement and type of new projects. The City plans to continue to emphasize single family owner occupied properties, while also being conscious of the need for high-density properties to grow the tax base.

	Owner Occupied		Renter Occupied		Change since 2017	
	2017	2021	2017	2021	Owner	Renter
7-County Metropolitan Area	70.2%	71.7%	29.8%	28.3%	1.5%	-1.5%
Anoka County	80.1%	80.5%	19.9%	19.5%	0.4%	-0.4%
City of Anoka	50.5%	56.1%	49.5%	43.9%	5.6%	-5.6%

*Source: US Census; American Community Surveys 2021 margin of error +/- 3.5%*

Accomplishments for the 2022 budget, based on goals set at the February 2021 goals session are:

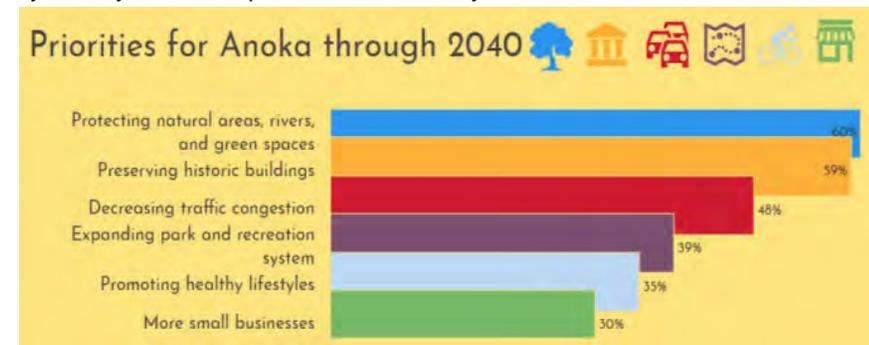
- Construction of 87-unit senior cooperative in Greens of Anoka TIF district.
- Added one full time patrol officer
- Roll out of HRA curb appeal grant program
- Stabilization of 300 linear feet of eroding riverbank
- The Cedars at Green Haven winter disc golf course
- New Artisan Delights Winter Market highlighting local artists
- Additional dock slips added
- Minnesota State liquor law changed to allow next stage of planning for the Anoka Social District at Jackson Street

## LONG TERM OBJECTIVES

The City Council and staff have established long term objectives for the community and the working environment. Yearly budget goals align with these long term objectives for the City. These long term objectives align with the most recent community survey of citizen priorities for the City.

- Maintain 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 budget process. High quality of services are met through employee training and development. Infrastructure is routinely renewed and green space is developed or created whenever new development occurs. The Council strives to maintain healthy fund balances and debt ratios to maintain financial stability. Growth in the City further spreads the tax burden to tax payers.



# City of Anoka, Minnesota 2023 Adopted Budget

## LONG TERM FINANCIAL PLANNING

The table shown reflects projections for the next five years of General Fund revenues, expenditures, and transfers out (financing uses). These projections do not reflect final budgeted amounts but act as a guide to the Council for future budgeting. Projections show that an average 4.8% levy increase will be needed over the next five years to meet funding needs. The actual budgeted levies each year may vary from that depending on inflation. These projections use a 6% inflation factor for 2024 and 2025 and then 2.95% beyond, as well as the goals set in the most recent financial plan.

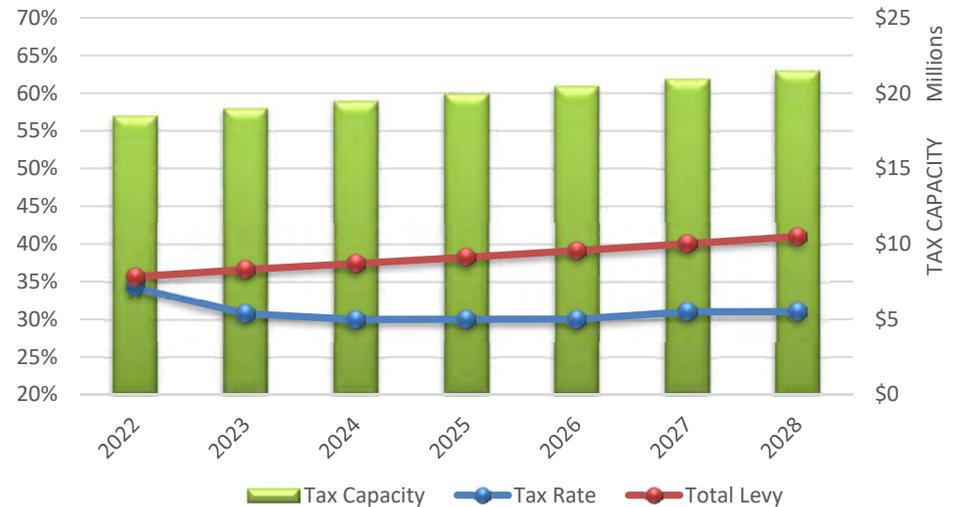
A clear and concise Financial Management Plan, identifying the City's current and projected financial condition, is updated every five years. The plan outlines the financial path for achieving the goals and objectives set forth by the City, matching potential revenues against competing demands for service, including personnel, reconstruction of streets, parks and other city functions. During the process of completing the plan, several trends and opportunities emerge. 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 enterprise funds while taking into account the need to build fund balances.
- The City will continue to rely primarily on property taxes for general operations including police, fire, public services and administration.
- 2024 is projected to be the 11<sup>th</sup> straight year of market value increases to homes in Anoka. The City tax capacity will increase accordingly.
- The chart on the right shows actual and projected tax rates, total levy and tax capacity for taxes payable from 2022 to 2028. The forecast for 2024-2028 changes to the tax rate average less than 1% change per year, with projected 2.5% annual increases to capacity.

## 2024 to 2028 Projections



## Changes in Tax Capacity, Tax Rate and Levy



# City of Anoka, Minnesota

## 2023 Adopted Budget

The City is actively seeking new developers and marketing land 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 and near the current Public Works building. The City has received concepts for the area that may include a future relocation of the Public Works building enabling easier development of this area. The Greens of Anoka District will include new townhomes. The land needed for this redevelopment has been acquired, and a new parkway completed. The South Ferry District has undergone significant change and The River Walk concept plan would further enhance 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 has been secured through 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 220 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 remaining 20 acres is now zoned commercial to allow for new retail, office, and restaurant uses and the City is currently working with a developer for this property. 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.

### **BUDGET CONSIDERATIONS**

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

#### Property Tax:

- Levy limits imposed – In 2023, levy limits are not imposed by the state. The limit was last imposed from 2009-2011. The limits are used to ensure that cities use increased state aid payments to reduce property tax, and not increase spending. When limits are in place, as a city's state aid increases, its maximum allowed levy decreases. When the state aid decreases, the allowed levy increases. The City will continue to monitor for limits, and adjust the levy against state aid appropriately.
- Market Values – Continued increases in residential market values could further shift property taxes to residential properties from commercial/industrial. The City strives to make Anoka a business friendly city, and has several locations currently being marketed for commercial purpose.
- 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 levies steady. Future aid to local governments could be reduced due to new construction in the city. Projections beyond 2025 will reflect lowered aid.
- Property Classification Changes – Future changes in classification rates are unpredictable, but should not have the significant impact they had in the past. The 2020 tax classification change for vacation rentals does not substantially affect the City.

#### 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.
- Captured tax capacity – The current property tax capacity, less the original tax capacity, multiplied by the original local tax rate yields the amount of increment returned to the City. As the TIF districts are developed, the tax capacity will increase, allowing the City to pay down debts created to develop the districts faster. The City has development plans in place and several projects under consideration that will continue to provide for increments received to cover debt and liability.

# City of Anoka, Minnesota 2023 Adopted Budget

- TIF knock down rule – The City requested and received an extension of the knock down rule for the Commuter Rail Transit Village TIF district. This extension will allow the City to take development action for three additional years, until June of 2023.

## Real Estate Values:

- Market values in the City of Anoka sharply increased in 2022 for taxes payable in 2023 which is the ninth year in a row of increase. These value increases have contributed to the City's tax capacity increase. Increased tax capacity decreases the overall city tax rate, which lessens the impact of the City tax levy. The City projects another, smaller, increase for taxes payable in 2024, and is forecasting flat values for 2025. The first chart shows residential property – particularly owner occupied, homesteaded property, has seen gains in value above the gains of the commercial and non-homesteaded properties. The second chart reflects the market values over the past twenty years. The Council will continue to look for more opportunity to increase owner occupied housing within the City.

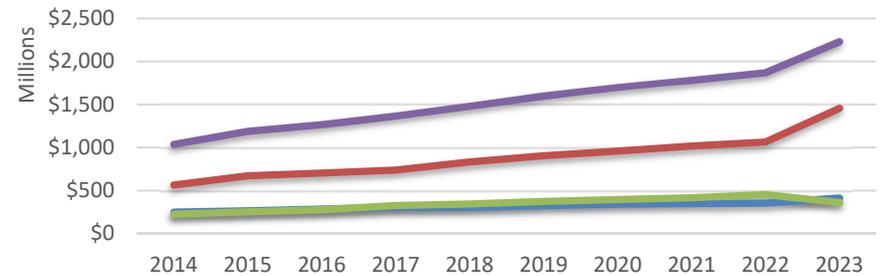
## Redevelopment:

- Significant redevelopment has occurred within the City of Anoka over the past several years. This redevelopment has contributed towards the property value increases, making Anoka a more attractive place to live and work. Almost 300 new residential units were constructed from 2016 to 2022. The average value of the new residences was \$388,000. Varied home styles and affordability ensure that Anoka keeps its unique atmosphere. New commercial construction worth an estimated \$17 million dollars was added to the tax rolls between 2021 and 2023. In 2023 American Cooperative of Anoka opened its doors to 80 senior coop units on Greenhaven Golf Course. The construction value of that project was \$21,000,000. The City has marketed land for resale to increase redevelopment of commercial properties in the city.

## Significant assumptions and short term factors:

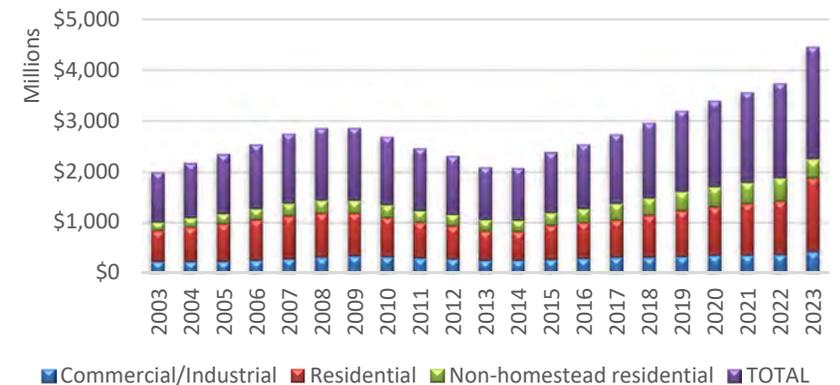
- Inflation rates, which remained high in 2022 as projected, will continue at higher than historical averages in 2023. General supply prices are budgeted at about 4% higher, however the City will attempt to source alternative items or contracts to offset price increases.
- Wage increases for all staff was budgeted at 3.25%
- City staff recognize that the Highway 10 project will cause traffic disruptions around the downtown and industrial park areas, but do not foresee this affecting budgeted revenues or expenditures.

### Trend of Market Value by Category 2014-2023



Commercial/Industrial Residential  
Non-homestead residential TOTAL

### Market Values by Year 2003-2023



Commercial/Industrial Residential Non-homestead residential TOTAL

# City of Anoka, Minnesota 2023 Adopted Budget

## 2023 BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

	PROPOSED REVENUES	PROPOSED APPROPRIATIONS	ADOPTED REVENUES	ADOPTED APPROPRIATIONS
<b>GENERAL FUND</b>	\$ 15,873,226	\$ 15,873,226	\$ 15,473,226	\$ 15,473,226
<b>SPECIAL REVENUES</b>				
Urban Redevelopment	291,500	265,400	291,500	265,400
Round Up	30,050	30,050	30,050	30,050
Police Forfeiture	-	-	-	-
Cemetery	98,500	98,500	98,500	98,500
Parking	194,180	194,180	194,180	194,180
Lodging	4,150	4,150	4,150	4,150
<b>DEBT SERVICE FUNDS</b>	1,457,631	1,457,631	1,464,133	1,457,631
<b>CAPITAL FUNDS</b>				
Building Capital Projects	79,000	356,750	79,000	86,750
State Aid Construction	25,000,000	25,000,000	25,000,000	25,000,000
Street Renewal	6,533,700	2,627,950	6,527,198	2,627,950
Park Capital Improvements	762,568	465,550	762,568	465,550
City Tax Increment Districts	842,700	658,649	842,700	658,649
<b>ENTERPRISE FUNDS</b>				
Electric	31,681,800	31,540,690	34,542,137	34,554,230
Water	2,125,390	1,649,270	2,252,000	1,629,580
Sanitary Sewer	3,195,560	2,737,990	2,853,000	2,880,380
Storm Sewer	777,900	459,650	798,500	451,850
Liquor	6,409,700	3,899,780	3,269,000	3,768,280
Golf	1,393,300	1,453,395	1,315,550	1,469,495
Recycling	473,450	449,960	458,450	449,960
<b>INTERNAL SERVICE FUNDS</b>				
Garage	929,300	1,031,950	929,300	1,031,950
Data Processing	690,180	655,880	690,180	655,880
Insurance	685,200	602,135	685,200	602,135
Benefit Liability	75,000	76,760	75,000	76,760
<b>TOTAL</b>	\$ 99,603,985	\$ 91,589,496	\$ 98,635,522	\$ 93,932,536

# City of Anoka, Minnesota

## 2023 Adopted Budget

General Fund operating and capital expenditures are budgeted to increase by 9.68% in 2023. General Fund operating and capital expenditures are projected to fluctuate in the future as a result of changes in staff and various capital needs. Changes in operations include 3.3% increases to employee services that reflect the 2023 cost living increase, 3% to supplies and 6.8% to maintenance which reflects the increased costs of leases. The most significant increases are in professional services at 19.3%, which includes GIS updating, and capital expenditures increased 115.7%. The City is using American Rescue Plan Act (ARPA) funds to complete more than half of the budgeted \$1,062,168 which includes a new roof for City Hall, and pool floor resurfacing. 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.

### **IMPACT ON “AVERAGE” HOME**

The average home value has increased from \$254,100 for taxes payable in 2022 to \$310,600 for taxes payable in 2023, a 22.2% increase which was based on January 2022 valuations. The City Council adopted a final total General Fund and debt service levy of \$8,295,505 which is an increase of 6.19% compared to 2022. The Housing and Redevelopment Authority tax levy for 2023 is \$345,800, 4.98% higher than the 2022 HRA levy. The total 2023 tax levy will result in increases to property taxes that range from 1% to 18%, depending on the changes to individual property values, with an average increase of \$106 dollars a year, or 12.9%. If the 2023 tax rate and levy were applied to previous year home values it would have resulted in a decrease of about 10% to the city portion of taxes. The 2023 monthly tax cost for the average home is just over \$77. For a home valued at \$310,600, the city portion of annual property taxes will be approximately \$926, which is close to \$9 per month higher than 2022. Of this amount, 74% will be used for public safety, public works and parks. For the 2023 budget, there have been no significant changes to service levels, fees, or taxes compared to 2022. The City continues to make maintaining high quality of services throughout the City the highest priority.

### **2023 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 \$15,473,226 results in an increase of 6.19% to the levy from 2022 to 2023. The levy of \$8,295,505 includes funds designated for General Fund operations and debt service payments.

Respectfully submitted,

Greg Lee  
City Manager



City of Anoka, Minnesota  
2023 Adopted Budget  
CITY COUNCIL

YEAR BEGINNING JANUARY 1, 2023



Back—Councilmember Brian Wesp and Councilmember Jeff Weaver

Front =Councilmember Erik Skogquist, Mayor Phil Rice, and Councilmember Sam Scott

Department Heads

Doug Borglund	Community Dev/Planning	Eric Peterson	Police
Brenda Springer	Finance	Darin Berger	HRA
Larry Norland	Golf Operations	Del Vancura	Electric Utility
Kevin Morelli	Liquor Store Operations	Mark Anderson	Public Services
Ted Massicotte	Joint Fire Operations		

*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, Minnesota

## 2023 Adopted Budget

### **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.

### **Vision Statement:**

Anoka will continue its legacy as a friendly, outgoing community embracing its natural beauty while providing a safe, peaceful and progressive environment to live, work and play. Its spirit of community and small-town charm will be enjoyed by a strong and active multi-generational population.

### **City of Anoka Values:**

- **Excellence and quality in the delivery of services.**  
We believe that service to the public is our reason for being and strive to deliver quality services in a highly professional and cost effective manner.
- **Fiscal Responsibility.**  
We believe that fiscal responsibility and the prudent stewardship of public funds is essential for citizen confidence in government.
- **Ethics and integrity.**  
We believe that ethics and integrity are the foundation blocks of public trust and confidence and that all meaningful relationships are built on these values.
- **Treating citizens with respect.**  
We strive to treat all citizens with courtesy and respect who deserve the best services we can provide.
- **Open and honest communication.**  
We believe that open and honest communication is essential for an information and involved citizenry and to foster a positive working environment for employees.
- **Cooperation and teamwork.**  
We believe that the public is best served when departments and employees work cooperatively as a team rather than at cross purposes.
- **Professionalism.**  
We believe that continuous improvement is the mark of professionalism and are committed to applying this principle to the services we offer and the development of our employees.
- **Visionary leadership and planning.**  
We believe that the very essence of leadership is to be visionary and to plan for the future.
- **Creativity and innovation.**  
We believe that the City is best served when Council Members, City Manager, and employees are creative and innovative in the fulfillment of their responsibilities.

# City of Anoka, Minnesota 2023 Adopted Budget

## City of Anoka Goals:

We believe that in order to achieve our purpose, mission and demonstrate our values, we must be committed to these three major goals.

- Commercial and residential development and redevelopment
- Fiscal responsibility and promotion of the area's business climate
- Protection and upkeep of the city streets, parks, trails and riverfronts

Each year the Council and City Manager hold meetings to establish goals for the upcoming budget cycle. The departments use the Council goals to establish plans of action to best reach those goals. The full presentation is available online at

[www.anokaminnesota.com/536/Goals-Sessions](http://www.anokaminnesota.com/536/Goals-Sessions)



# City of Anoka, Minnesota 2023 Adopted Budget

## Strategic Planning:

Department heads from Finance, Public Works, and Community Development along with the City Manager, Engineer, Planner, and HRA Director meet weekly to review current projects, identify new items, and refine previous items that meet ongoing long-term and current budget year goals and objectives. These goals have been approved by the City Council during the annual Goals Session meeting and align with the City's stated mission, values and core strategies.

Following are goals, tasks, and plans for 2023 budget year. Not all plans require specific budgeted funds. When plans are budgeted, the amount is noted.

### Development, Redevelopment, and Housing

- Implement infill standards so new construction blends with neighborhoods, not redefines them
  - Build on success of standards used on 8<sup>th</sup> Ave and South St
  - Limit development types within the historic neighborhoods
    - Historic Preservation Commission to identify zones for overlay standards
- Seek single family housing and re-development back to single family housing options
  - Assemble and sell parcels within the TOD that are residential owner-occupied
  - Create and advertise programs like Homes for Generations
- Increase enforcement of rental housing statutes and codes
  - Focus on all rental categories – high density, multi-family, low-density, single family
    - Increase inspections
    - Increase severity of penalty for non-compliance
    - Promote conversion of rental to owner-occupied, and multi-family to single family
      - \$180,000 budgeted for HRA residential loan improvements programs
      - \$100,000 budgeted for HRA curb appeal grant programs



### Finance and Area Business Climate

- Seek new opportunities for community gatherings and ideas to build lasting legacies in Anoka
  - Explore possible Agricultural area for Farmers Market
    - Review ideas for repurpose of grain bins
  - Create Downtown Entertainment District
    - Work with Kimberly Horn on concept design plan
    - Create taxing district
- Support and fund Police and Fire departments
  - Grow a strong and safe business and public atmosphere
  - Ensure that police staff are appropriate to the population levels
    - 2023 budget includes one new FTE, the third year in a row that Council authorized increase to police staff

# City of Anoka, Minnesota 2023 Adopted Budget

## Streets, Parks, Trails and Rivers

- Maintain and enhance capital and maintenance expenditures for parks and sidewalk/trail connections
  - 2023 budget includes 5.99% increase to Park Maintenance
- Find funding for River Walk concept including Stone House and Shiloh property
- Anoka Highway 10 Solution
  - Project estimated to reach substantial completion in fall of 2023
    - \$25,000,000 projected for expenditures covered by federal, state, and local funds
    - Prepare for possible heavy vehicle traffic through neighborhoods with stop signs promoting feeder streets rather than residential
- Add trees within the city
  - Action plan for Ash Borers
    - \$130,000 capital budget for removal of affected Ash Trees with replacement

## Other

- Enhance communication with citizens using diverse tools, signs and meetings
  - Televising all board meetings at a quarterly minimum
  - Increase neighborhood meetings
- Maintain strong, safe, vibrant downtown
  - Advocate for new recreational opportunities
  - Use City Historic registry to highlight local sites

## Strategic Planning Simplified



# City of Anoka, Minnesota 2023 Adopted Budget

The following are platforms and tools used by the City to communicate with the public. The City of Anoka encourages the public to find the City on each of these platforms and engage in two-way communications.



## **Public Meetings:**

Find the next public meeting at [www.anokaminnesota.com/307/City-Council](http://www.anokaminnesota.com/307/City-Council)

Meetings are held the 1<sup>st</sup> and 3<sup>rd</sup> Mondays of the month. Agendas, minutes, and calendars can also be found here.

## **Phone and email:**

Find department contacts, emails, and phone numbers at [www.anokaminnesota.com/Directory](http://www.anokaminnesota.com/Directory)

## **In-person (hours and availability may differ):**

City Hall – 2015 1<sup>st</sup> Avenue      Public Safety – 275 Harrison Street      Public Works – 501 Pierce Street

## **City View:**

The City publishes the City View newsletter four times a year. This newsletter contains information from and about organizations in Anoka, as well as information from and about the various departments within the City government.

## **Social Media:**

**Facebook** – please find the City of Anoka, Anoka Police Department, and Anoka Municipal Utility on Facebook:

[Facebook.com/CityofAnokaMN](https://www.facebook.com/CityofAnokaMN)      \*      [Facebook.com/AnokaPD](https://www.facebook.com/AnokaPD)      \*      [Facebook.com/AnokaMunicipalUtility](https://www.facebook.com/AnokaMunicipalUtility)

**Instagram** – please find the City of Anoka, Anoka Police Department, and Anoka Municipal Utility on Instagram:

[cityofanoka](https://www.instagram.com/cityofanoka)      \*      [anokapd](https://www.instagram.com/anokapd)      \*      [anokamunicipalutility](https://www.instagram.com/anokamunicipalutility)

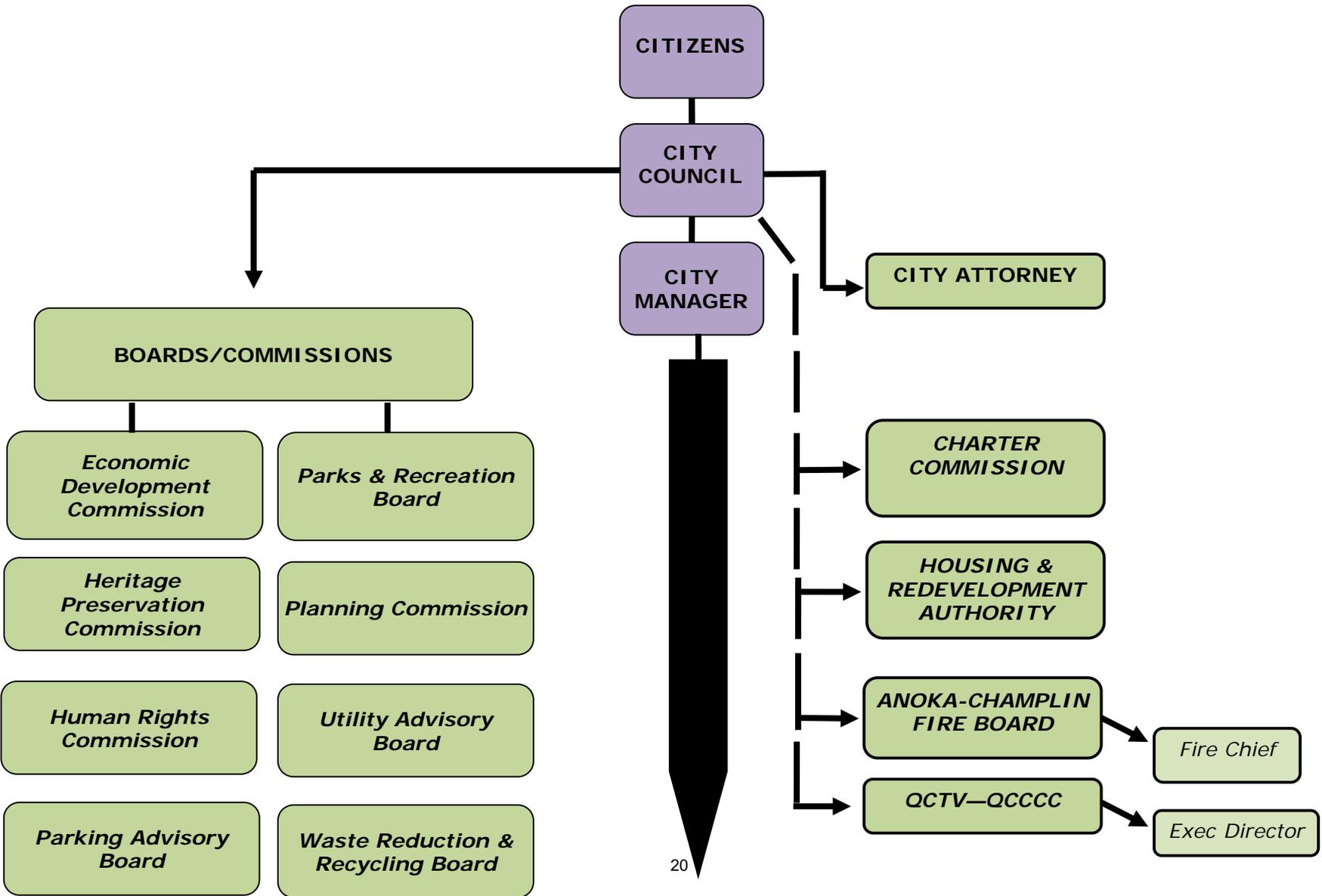
**Twitter** - please find the City of Anoka, Anoka Police Department, and Anoka Municipal Utility on Twitter:

[@CityofAnoka](https://twitter.com/CityofAnoka)      \*      [@AnokaPd](https://twitter.com/AnokaPd)      \*      [@AmuAnoka](https://twitter.com/AmuAnoka)

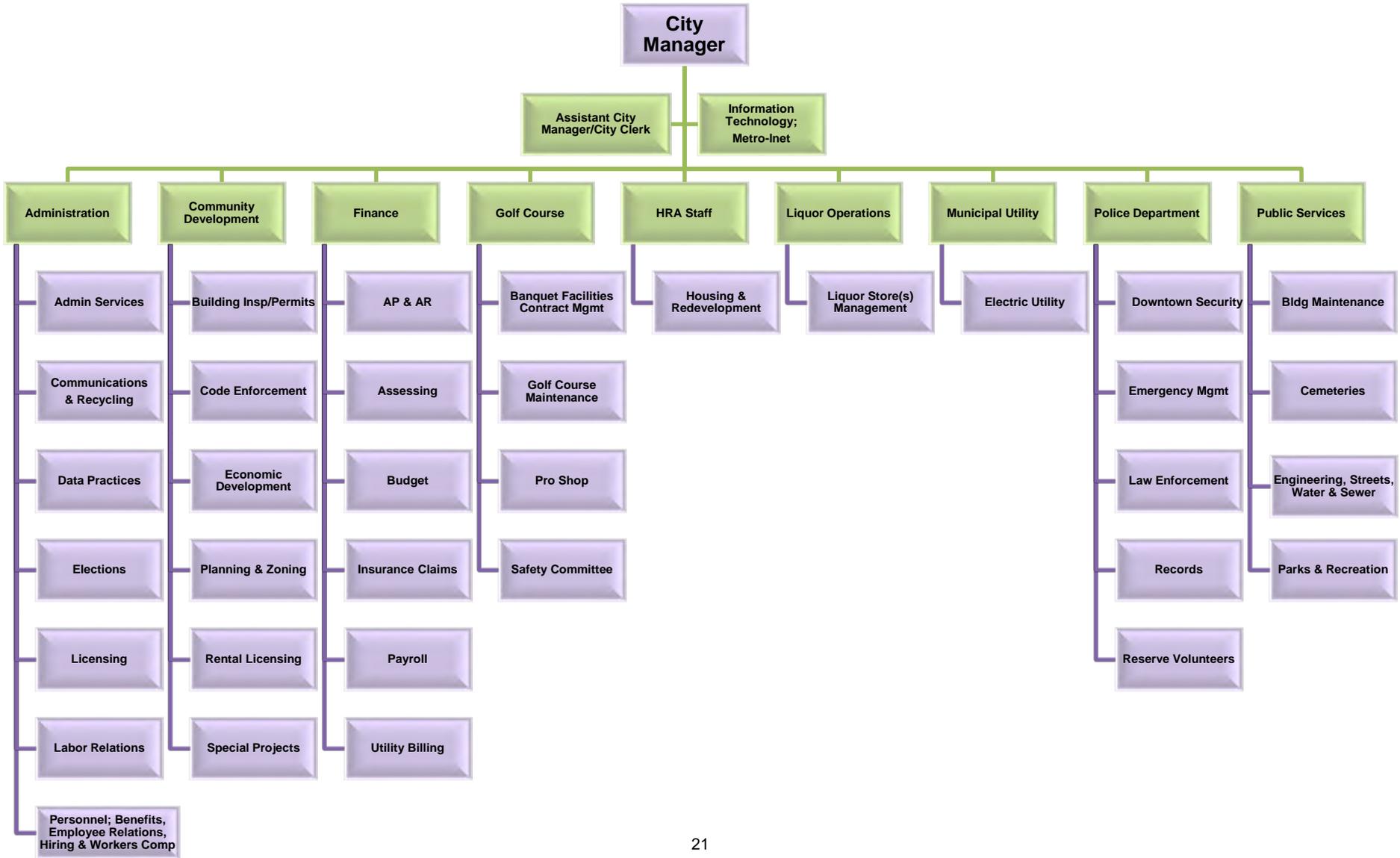
## **Public Access television:**

Quad City Community Television has programming for Anoka, Andover, Champlin and Ramsey via local Comcast cable channels 15, 16, 18, and 19. Channel 16 is the exclusive government channel and provides cablecast of local municipal meetings.

# City of Anoka, Minnesota 2023 Adopted Budget Organizational Chart



# City of Anoka, Minnesota 2023 Adopted Budget Organizational Chart



# ANOKA

REAL. CLASSIC.

Dear Reader:

This document presents the City's 2023 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 Springer  
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Anoka  
Minnesota**

For the Fiscal Year Beginning

**January 01, 2022**

Government Finance Officers of the United States and Canada (GFOA) present a Distinguished Budget Presentation Award to City of Anoka, Minnesota, for its Annual Budget for the fiscal year beginning January 1, 2022. 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.

A handwritten signature in black ink that reads "Christopher P. Morill".

**Executive Director**



2015 First Avenue, Anoka, MN 55303  
Phone: (763) 576-2700 Website: [www.anokaminnesota.com](http://www.anokaminnesota.com)

**CITY OF ANOKA, MINNESOTA  
RESOLUTION**

**RES-2022-089**

**A RESOLUTION ADOPTING THE BUDGET FOR THE YEAR 2023**

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 2023 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 2023 budget) as follows:

GOVERNMENTAL FUNDS

General .....	\$15,473,226
Urban Redevelopment .....	\$ 265,400
Round Up.....	\$ 30,050
Perpetual Care/Cemeteries.....	\$ 98,500
Parking Facilities .....	\$ 194,180
Lodging .....	\$ 4,150
Debt Service .....	\$ 1,457,631
Building Capital Projects.....	\$ 356,750
Street Capital Projects.....	\$27,627,950
Parks Capital Projects .....	\$ 465,550
City Tax Increment Districts.....	\$ 658,649
SUBTOTAL.....	\$46,632,036

PROPRIETARY FUNDS

Electric .....	\$34,554,230
Water .....	\$ 1,629,580
Sewer .....	\$ 2,880,380
Storm Sewer .....	\$ 451,850
Liquor .....	\$ 3,768,280
Golf .....	\$ 1,469,495
Recycling .....	\$ 449,960
Garage .....	\$ 1,031,950
Data Processing .....	\$ 655,880
Insurance .....	\$ 602,135
Benefit Liability.....	\$ 76,760
SUBTOTAL.....	\$47,570,500

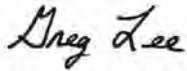
COMPONENT UNIT

HRA .....	\$ 883,730
HRA Tax Increment Districts .....	\$ 210,503
SUBTOTAL.....	<u>\$ 1,094,233</u>
 TOTAL .....	 <u>\$95,296,769</u>

2. Estimated 2023 gross revenues, as more fully detailed in the City Manager’s official copy of the 2023 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 19<sup>th</sup> day of December 2022.

ATTEST:



\_\_\_\_\_  
Greg Lee, City Manager



\_\_\_\_\_  
Phil Rice, Mayor



2015 First Avenue, Anoka, MN 55303  
Phone: (763) 576-2700 Website: [www.anokaminnesota.com](http://www.anokaminnesota.com)

**CITY OF ANOKA, MINNESOTA  
RESOLUTION**

**RES-2022-090**

**A RESOLUTION ADOPTING A LEVY FOR THE YEAR 2022, COLLECTIBLE IN 2023**

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 2023 upon the taxable property in said City of Anoka, for the following purposes.

<u>PURPOSE</u>	<u>AMOUNT</u>
General Fund .....	\$7,559,372
Debt Service .....	<u>736,133</u>
TOTAL .....	<u>\$8,295,505</u>

This levy is made based on current law and the 2023 General Fund Budget of \$15,473,226

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

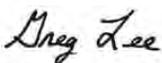
Provision has also been made for the payment of principal and interest on the following bond issues:

G.O. Public Facility Refunding Bonds 4-27-2016, G.O. Tax Increment Bonds 8-14-2014, Utility (Storm Water) Revenue Bonds 8-10-2016, GO Special Assessment (Street Improvement) Bonds 1-30-20, GO Revenue (Sewer) Bonds 1-30-20, GO Revenue (Utility) Bonds 1-30-20, G.O. Public Facility Bonds 9-1-2021

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 19<sup>th</sup> day of December 2022.

ATTEST:

  
\_\_\_\_\_  
Greg Lee, City Manager

  
\_\_\_\_\_  
Phil Rice, Mayor



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**CITY OF ANOKA, MINNESOTA  
RESOLUTION**

**RES-2022-072**

**A RESOLUTION CONSENTING TO THE  
HOUSING & REDEVELOPMENT AUTHORITY  
IN AND FOR THE CITY OF ANOKA  
ADOPTING A 2022 TAX LEVY COLLECTIBLE IN 2023**

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 12, 2022, adopted the attached HRA Resolution No. 2022-03: "*A Resolution Adopting a Tax Levy Collectible in 2023*", 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 19<sup>th</sup> day of September 2022.

ATTEST:

Handwritten signature of Amy T. Oehlers in black ink.

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Amy T. Oehlers, City Clerk

Handwritten signature of Phil Rice in black ink.

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Phil Rice, Mayor

# City of Anoka, Minnesota 2023 Adopted Budget

## City of Anoka geographical location

The City of Anoka is the County Seat of Anoka County.

Anoka County is part of the 7-county Minneapolis-St Paul metropolitan region.

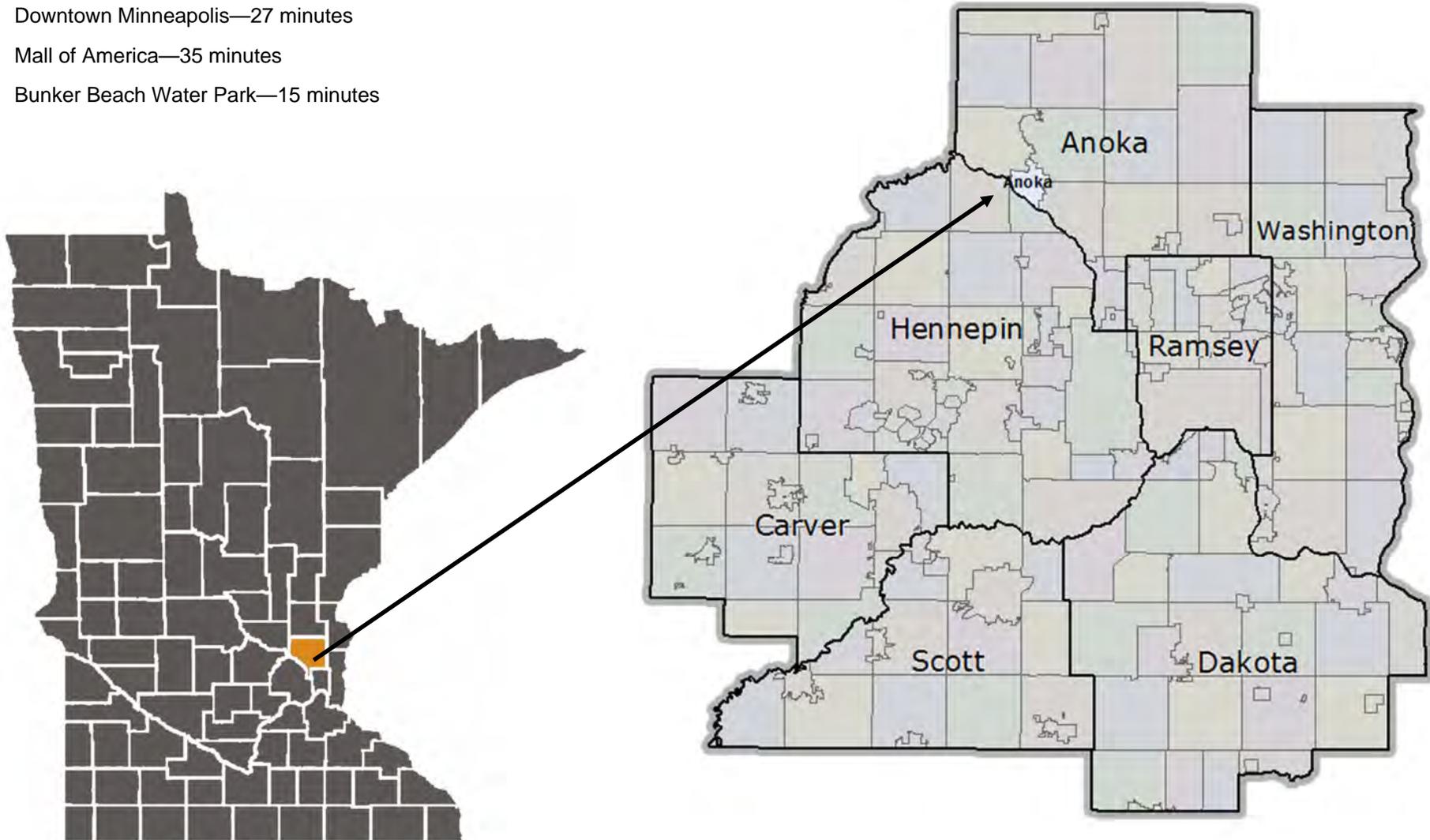
## Major Venues close to Anoka, Minnesota:

Twin Cities International Airport—37 minutes

Downtown Minneapolis—27 minutes

Mall of America—35 minutes

Bunker Beach Water Park—15 minutes



# City of Anoka, Minnesota 2023 Adopted Budget

## **COMMUNITY PROFILE**

The City of Anoka has a unique blend of history and economic vitality. 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 an estimated population of 18,041. Anoka is over 95% developed and close to 18% is designated park and open space areas. The City is empowered by state statute to extend its corporate limits by annexation, however it 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. This form of government is based upon the business model of a corporate board of directors and a professional chief executive officer. It provides for the separation of powers between political leaders (elected officials) and professional managers (appointed employees) which is designed to protect public employees from political influence and interference. While this model is now the most common form of government among cities of 2,500 people or more, the City of Anoka was only the 12<sup>th</sup> city in the United States to activate the council-manager government by citizen approved charter.

The City of Anoka is empowered to levy a property tax on both real and personal properties located within its boundaries. Policy-making and legislative authority are vested in a City council consisting of a 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 benefits from its location near major highways and employment areas that drive daily visitors into the downtown area. The City currently enjoys a stable economic environment that stems from 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 electrical components, ammunition manufacturing, and medical devices. Tax capacity values continue to increase as property values have risen for several years. New developments also add to tax capacity values in the city. For the 2023 budget, the City is projecting net tax capacity values increased more than 19%, based on early 2022 valuations. Tax capacity estimates for pay 2023 are more than 53% higher than 2018. 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 had an employed labor force as of the third quarter 2022 of approximately 14,156. This compares favorably to the 7,706 located within the corporate boundaries. The employed labor force increased around 2.5% compared to the same period of 2021, but is still lower than 2019 levels. However, unemployment rates have dropped to 2.7% in the County, and 2.5% in the metro area as of December 2022 and average incomes in the City increased by more than 5.3%.

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. New construction and building projects were on the rise again in 2022, with new townhomes being completed in Riverside and Eastview Meadows. New detached villas and commercial properties are underway for completion in 2023 and several building sites are still available.



# City of Anoka, Minnesota 2023 Adopted Budget

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	69.06 Miles
Storm Sewers	40.26 Miles
Sanitary Sewers	68.54 Miles
Water Mains	89.63 Miles
City Bond Rating	Moody's Aa2
Registered Voters-2022 General Election	11,082
Median home market value	\$310,600
Property Values (2023 est market value)	\$2.229 billion
Population:	
2020 census	17,921
2021 Met Council Estimate	18,041
Number of Households (2022)	7,706

Median Income (3 <sup>rd</sup> quarter 2022)	\$65,919
Median Age (2020)	37.7 years
Unemployment Rates (Dec 2022)	
Anoka County	2.7%
Minnesota	2.5%
United States	3.5%
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	32
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 nine 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 as needed 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

# City of Anoka, Minnesota

## 2023 Adopted Budget

development. In addition to the boards previously named, there is also the Charter Commission, 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 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.

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.

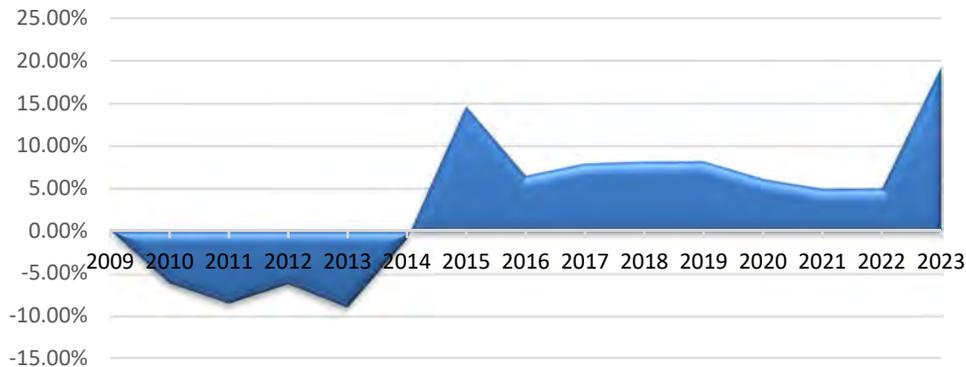
# City of Anoka, Minnesota 2023 Adopted Budget

## **LONG TERM FINANCIAL PLANNING**

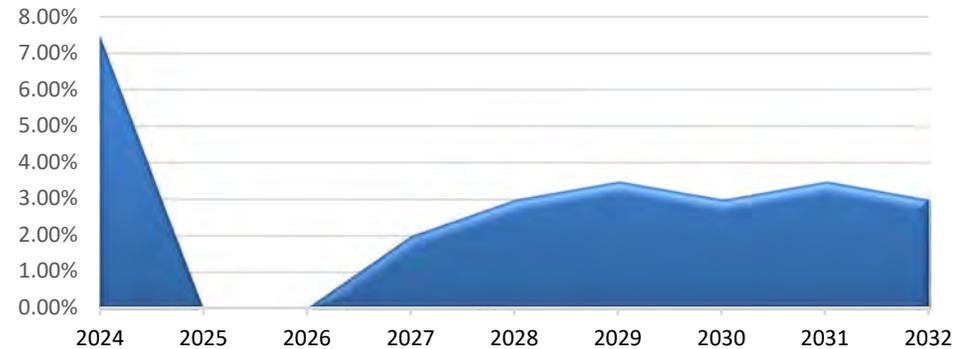
The annual budget focuses on a single 12-month period. However, spending and revenue decisions made today have effects that extend beyond a 12-month period. Long term forecasting ensures on-going financial sustainability beyond a single fiscal year.

As part of long term forecasting, the City has determined that an annual average increase to the General Fund levy of 4.80% from 2024 to 2028 will be necessary to maintain services and fund capital projects necessary to realize the long term objectives of the City. This projection is centered on predicted rise in supplies, increased cost of personal services projected, and decreases to professional services projected. This forecast includes major assumption of 2%-5% increase to assessor's market value per year. Projections for 2024 are currently 7.5% overall increases to market values, with 2025 and 2026 conservatively forecast with 0% increases. Experts are divided on home price changes in the short term. Actual levy amounts will vary from year to year with actual property values and tax capacity.

### Changes in market value 2009-2023



### Projected market value changes 2024-2032



Forecasting assesses long term financial implications for current proposed policies, programs, and assumptions that develop appropriate strategies to achieve the City's goals. Evaluations will review financial risk, likelihood that services can be sustained, and the level at which capital investment can be made.

Long term priorities established that meet objectives and mission of the City of Anoka are:

- Maintain a balanced operating budget to avoid dipping into existing reserves.
- Continue to maintain operating reserves in the General Fund of at least 30% of current expenditures.
- Provide necessary funding for infrastructure, maintenance, and improvements that will save the City money in future years.
- Provide funding for public safety. This includes negotiating labor contracts and focusing on the training, safety, and retention of our officers.

In 2018, the City of Anoka reviewed and updated the Financial Management Plan and Practice. The financial plan 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.

# City of Anoka, Minnesota

## 2023 Adopted Budget

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:

- An organized approach to planning and initiating projects
- Timing of financing and grant applications to fund public improvements
- Adequate time for design and engineering
- Keeping the public informed of proposed future projects and expenditures
- 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 OBJECTIVES FOR 2023**

- Increase enforcement of rental housing statutes and codes.
- Implement infill standards for construction and strengthen historic preservation.
- Develop Agricultural Destination Area, and Special Entertainment District.
- Continue development in Highland Park and Greenhaven.
- Increase maintenance of parks and sidewalk/trail connections.
- Ash Tree mitigation, and replacement of trees lost to disease and injury
- Complete Law Enforcement Training Center with Animal Containment.
- Complete Highway 10 project.

### **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:

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

# City of Anoka, Minnesota

## 2023 Adopted Budget

### **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**

- 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.
- The City will maintain a strong internal control function.
- The City will maintain a fixed asset system to identify and protect all major City assets.
- The Finance Department will prepare quarterly financial reports for the City Manager and City Council.
- 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.
- No later than June 30 of each year, the City Manager shall submit to the Council an annual comprehensive 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.
- The City will annually submit its annual comprehensive 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.
- The City will annually submit its budget document to the GFOA to determine eligibility to receive the GFOA's Distinguished Budget Presentation Award.

### **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

# City of Anoka, Minnesota 2023 Adopted Budget

## February:

15<sup>th</sup> 2022 – Goals session. City Council and departments review prior year objectives and set departmental and overall goals for the city  
13<sup>th</sup> 2023 – 2023/2024 goals session

## March:

17<sup>th</sup> 2022 – 2022 budget document submitted to GFOA for award consideration  
17<sup>th</sup> 2023 – Deadline to submit 2023 budget document to GFOA

## April:

11<sup>th</sup> 2022 - Equipment Replacement Plan and Capital Improvement Plan documents are updated by departments

## May:

2<sup>nd</sup> 2022 - City Manager meets with departments to review Equipment Replacement and Capital Improvement five year plans  
16<sup>th</sup> 2022 – Budget materials distributed to departments for preparing revised 2022 estimates and 2023 requirements

## June:

27<sup>th</sup> 2022 – Work session. Council and staff meet to discuss the Capital Improvement and Equipment Replacement Plans  
28<sup>th</sup> 2022 – City Manager, Finance Director and individual departments meet to review budget recommendations through July 8th

## July:

8<sup>th</sup> 2022 – Deadline for submitting budget requests  
18<sup>th</sup> 2022 – Council meeting. Council adopts five year Equipment Replacement and Capital Improvement Plans

## August:

1<sup>st</sup> 2022 – Council meeting. City Manager presents 2022 proposed budget to City Council  
8<sup>th</sup> 2022 – Work session. Budget review of general and golf funds  
22<sup>nd</sup> 2022 – Work session. Budget review of capital and enterprise funds



## September:

19<sup>th</sup> 2022 – Council meeting. City Council adopts preliminary levy and budget  
26<sup>th</sup> 2022 – Preliminary levy submitted to County

## November:

8<sup>th</sup> 2022 – Performance measures requested for governmental funds

## December:

5<sup>th</sup> 2022 – Council meeting. Public hearing for levy and budget  
8<sup>th</sup> 2022 – Performance measures requested for proprietary funds  
19<sup>th</sup> 2022 – Council meeting. City Council adopts final levy and budget.

# City of Anoka, Minnesota

## 2023 Adopted Budget

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 other 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 ensure 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 determines 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.

### **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.

# City of Anoka, Minnesota

## 2023 Adopted Budget

- **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 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.

# City of Anoka, Minnesota

## 2023 Adopted Budget

### **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 employment 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

# City of Anoka, Minnesota

## 2023 Adopted Budget

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**

### **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.

**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.

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### 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.

### 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.

### 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.
3. 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.

### 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.

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### **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 Manager 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.

### **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.

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

### **PURCHASING PROCEDURE POLICY**

#### **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.

#### **Purchases**

Purchases exceeding \$175,000

If the amount of the purchase is estimated to exceed \$175,000, sealed bids shall be solicited by public notice in the manner and subject to the requirements of the law governing purchases by the municipality. The City must consider the availability, price and quality of supplies, materials or equipment available through the state’s cooperative purchasing venture before purchasing from another source. If a cooperative purchasing agreement is in place, bids are not needed.

Purchases exceeding \$25,000

If the amount of the purchase is estimated to exceed \$25,000 but not to exceed \$175,000, the purchase may be made either upon sealed bids or by direct negotiation, by obtaining two or more quotations for the purchase when possible, and without advertising for bids or otherwise complying with the requirements of competitive bidding. Products or services quoted shall be the same or similar and of comparable quality from each vendor. The City must consider the availability, price and quantity of supplies, materials or equipment available through the state’s cooperative purchasing venture before purchasing from another source. All quotations obtained shall be kept on file for a period of at least one year after their receipt.

Purchases exceeding \$10,000

If the amount of the purchase is estimated to be between \$10,001 and \$25,000, the purchase may be made either upon quotation or a cooperative purchasing agreement with another government entity or consortium. If the purchase is made upon quotation it shall be based, so far as practicable, on at least two quotations of same or similar of comparable quality. All quotations obtained shall be kept on file for a period of at least one year after their receipt.

# City of Anoka, Minnesota

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### Purchases under \$10,000

If the amount of the purchase is estimated to be between \$1,001 and \$10,000, the purchase may be made through a cooperative purchasing agreement with another government entity or consortium. Quotes are optional and can be made on the open market and verbal. All quotations obtained should be documented and kept on file for a period of at least one year after their receipt.

### Purchases under \$1,000

If the amount of the purchase is estimated to be less than \$1,000, the purchase does not require quotations.

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.

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## 2023 Adopted Budget

- 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.

# City of Anoka, Minnesota 2023 Adopted Budget

## **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 six generic fund types and two 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.

Category	Fund Class/Name	
<b>Major Governmental Funds</b>	101- General Fund	
	405 - Building Improvement	
	410 – State Aid Construction	
	415 - Street Renewal	
	481 - Commuter Rail Transit Village TIF District	
	482 - Greens of Anoka TIF District	
<b>Non Major Governmental Funds</b>	Special Revenue Funds	202 - Urban Redevelopment
		205 - Round Up
		210 - Police Forfeiture
		225 - Cemetery
		250-260 Parking
		290 - Lodging
	Debt Service	301-379 Debt Service
	Capital Improvements	450-460 Parks 485-487 TIF Districts
<b>Major Proprietary Funds</b>	600 - Electric Utility	
	601 - Water Utility	
	602 - Sewer Utility	
	603 - Storm Sewer Utility	
	609 - Liquor Store Operations	
<b>Non Major Proprietary Funds</b>	Enterprise Funds	614 - Golf Course Operations 617 - Recycling
	Internal Service Funds	701 - Garage
		702 - Information Systems
		715 - Insurance
		730 - Benefit Liability

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### Governmental Funds

- General Fund – account for revenues and expenditures to carry out basic governmental activities of the city.
- Special Revenue funds
  - 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 worth-while activities, organizations and community projects that improve the lives of families, children and seniors in the community.
  - Police Forfeiture – accounts for funds received from the sale of assets that are seized during a DUI or narcotics arrest.
- 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.
  - 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, pro shop and simulators.
  - Liquor fund – sales of liquor, which covers the operating and maintenance of the municipal liquor stores.

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- 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.
- Housing and Redevelopment Authority Debt Service - sources of revenues include taxes, transfers from other HRA funds, and investment earnings which all help pay the principal and interest on debt issued by the HRA.

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.

# City of Anoka, Minnesota 2023 Adopted Budget

## BUDGET SUMMARY

The overall budget objective is to provide core services for residents and commercial users while providing funding for capital and equipment. Accomplishing this in 2023 included increasing the total levy by 6.2%. The additional levy allowed the city to add a full time patrol officer, increase contributions to the Fire Department, continue Emerald Ash Borer mitigation, and includes debt payments for the Park Maintenance Building, Rum River Ramp, and Event Center. The city continues to utilize electric utility funds as an additional source of revenues to assist in funding infrastructure and capital needs of the city. The City also utilized American Rescue Plan Act (ARPA) funds to complete one time projects and recoup some revenue lost due to the pandemic.

Total 2023 budgeted revenues for all funds is \$98,635,522 which is a 3.9% decrease compared to 2022. The City has budgeted grant revenue for the Highway 10 Solution which enters the second year of construction and should reach substantial completion in 2023. Overall budgeted expenditures are \$93,932,526 which is a 7.8% decrease compared to 2022. The decrease reflects the lower budgeted amount for Highway 10 in 2023, and increases to in General fund and enterprise fund operational costs. Various tables included in the budget document summarize the budgets for all funds. These amounts and tables include adjustments to the 2022 budget which occurred after adoption. Budget amendments will be passed by Council for these changes. A summary of each fund category is included prior to the tables for the funds within that category.

### City Property Tax Levy

The 2023 General Fund tax levy is \$7,559,372 which is a 1.67% increase from the General Fund levy in 2022. A separate levy for debt service is \$736,133 which is an increase of 95.4% from 2022. Continued increases to tax capacity reflect overall increases in market value of property in Anoka and throughout the nation. This trend continues with a 5.00% increase to 2022 estimated market value when compared to 2021, and a projected 19.3% increase in 2023. Property valuations for taxes payable in 2023 are based on January 2022 valuations. The City does not anticipate double digit property increases for taxes payable in 2024. 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 estimated market value in January 2022 in Anoka was \$310,600. 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, which helps pay for all city governmental services, is \$926. This is an increase of just \$106 per year from 2022. As a result of market value increases of properties in Anoka, and new construction, the net tax capacity value is proposed to increase 20.3% in 2023. The City's tax capacity rate was reduced 10.2% as a result of the increase in net tax capacity value. The Housing and Redevelopment Authority also levies taxes. The levy in 2023 is \$345,800, an increase of 4.98% over 2022. This increase will allow the HRA to promote rental conversions, business loans, and redevelopment in the city.

### City Levy – By Purpose (Net of Credits)

	<u>2022</u>	<u>2023</u>	
GENERAL FUND	\$7,435,003	\$7,559,372	1.67%
DEBT	376,650	736,133	95.44%
TOTAL	\$7,811,653	\$8,295,505	6.19%
HRA	\$ 329,400	\$ 345,800	4.98%

# City of Anoka, Minnesota 2023 Adopted Budget

## Cost of City Services

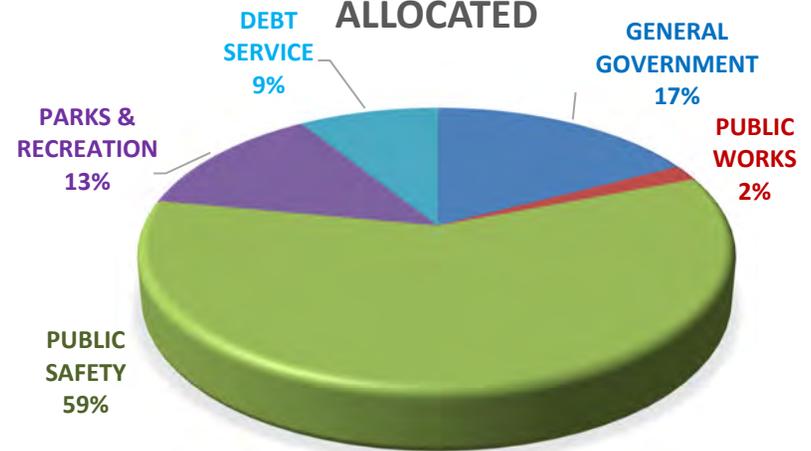
City of Anoka Average Monthly Service Costs (average home):

	<u>2022</u>	<u>2023</u>
City Property Taxes	\$ 67/mo	\$ 77/mo
HRA Property Taxes	3/mo	4/mo
Water distribution & Sewer collection (based on average usage)	41/mo	42/mo
Storm Sewer	5/mo	5/mo
Recycling	5/mo	5/mo
Franchise Fee	3/mo	3/mo
<b>Total</b>	<b>\$124/mo</b>	<b>\$136/mo</b>

The graph to the right shows 74% of the \$77 per month in city property taxes fund public safety, public works, and parks.

The City tax capacity rate of 30.738% results in payments of \$926 annually or approximately \$77 per month for the average residential property. The combined General Fund and Debt gross levy increased 6.19% from 2022 to 2023.

## HOW 2023 TAX DOLLARS ARE ALLOCATED



CITY OF ANOKA  
44.28%

ANOKA COUNTY  
34.22%

SCHOOL DIST  
18.90%

MET COUNCIL  
2.60%

The representation to the left shows how the 2023 property tax is broken down by dollar. The City of Anoka receives \$0.44 for every dollar in property tax. The other funds go to Anoka County (\$0.34), Anoka-Hennepin School District (\$0.19), and the Metropolitan Council (\$0.03) for items such as mosquito control.

# City of Anoka, Minnesota 2023 Adopted Budget

## REVENUE SUMMARY

One purpose of the budget is to communicate the financial plans for the City and its allocation of resources. The total budget represents planned or anticipated revenues for all funds, excluding an unbudgeted fiduciary fund, and the component unit funds which are budgeted but not included in the City document. 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.

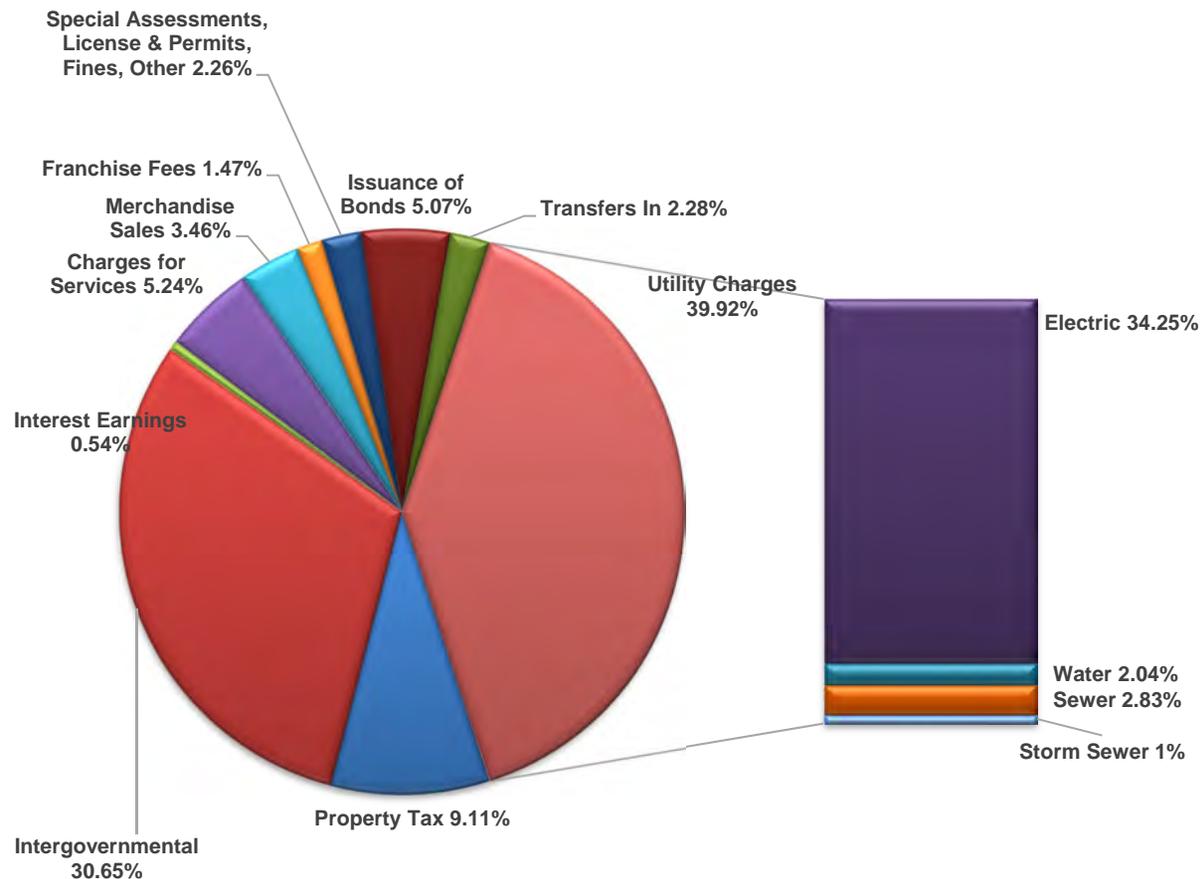
The 2023 adopted budget is supported by \$98,635,522 in total revenue, a decrease of \$4.0 million, or 3.9% from budgeted 2022 revenue.

Recurring revenue sources, such as utility revenue (40%) and property tax (9%) remain relatively stable from year to year and represent the largest part of the resources taken into account during budgeting. Temporary, or one time revenues such as issuance of bonds (5%) or governmental funds (31%) change year to year and are largely dedicated for certain projects. Notably, in 2023 intergovernmental revenue remains high due to Highway 10 funding. This project is projected to be substantially completed this year with minimal funding and expenditures projected for 2024.

### 2023 budgeted revenues by type (excluding HRA)

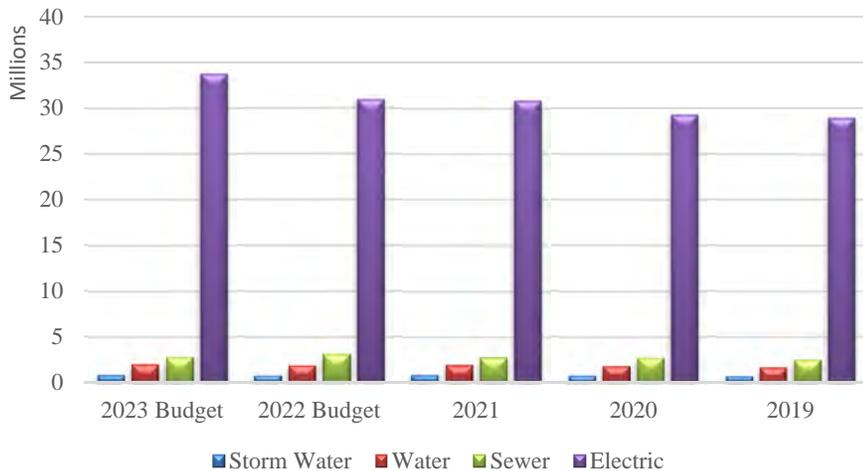
#### 2023 Budgeted Revenues by Type (excluding HRA)

Property Tax	\$ 8,893,805
Special Assessments	644,598
Intergovernmental	30,233,624
Licenses & Permits	586,300
Fines & Forfeitures	163,000
Interest Earnings	529,765
Charges for Services	5,167,280
Utility Charges	39,379,000
Merchandise Sales	3,411,750
Miscellaneous	833,970
Franchise Fees	1,454,300
Bond Issuance	5,000,000
Transfers In/Budgeted Reserves	2,248,130
	\$98,635,522



# City of Anoka, Minnesota 2023 Adopted Budget

## Utility charges for services 2019-2023



## Charges for Services

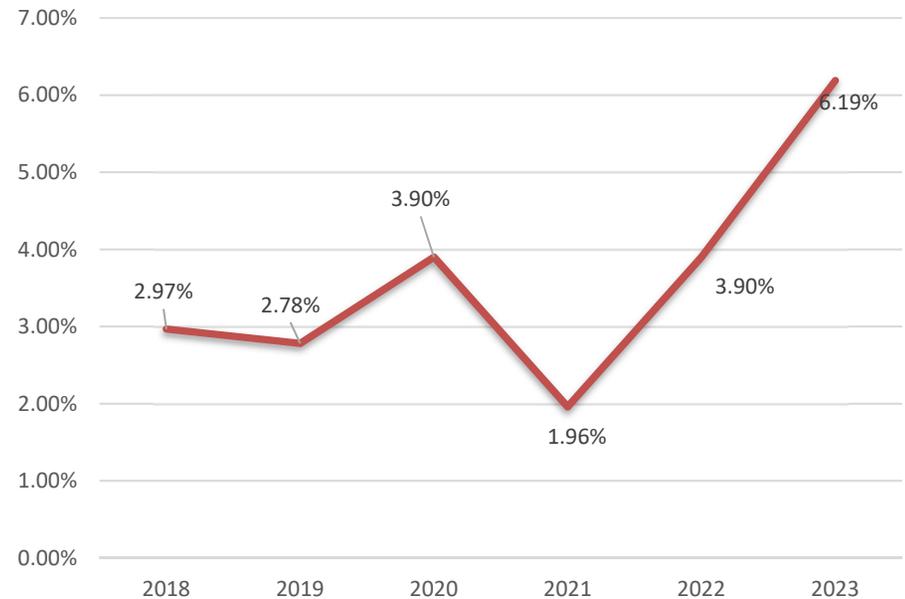
The largest source of revenue by category is charges for services, \$44,546,280 comprising 45.2% of total revenues. Utility fees, which are part of charges for services category, account for \$39,379,000 of the City's revenue or 39.92%. Water and sewer rates were both increased to cover the rising costs of sewage treatment, and of necessary infrastructure projects in the current and upcoming budget cycles. Utility fees are typically determined by comparing the prior year's actual usage and any trends projected into the future such as changes in disposal costs or the cost of energy. The purchased cost of electric is currently volatile and the City is using a power adjustment rather than rate increase. The electric utility continues to pass on that increased variable portion of the purchased power prices, and will use a rate study to determine new permanent rates once the variable portions stabilize. To the right is a graph that shows the historical trend for budgeted utility revenues from 2019 to 2023.

## Property Taxes

Budgeted property taxes for the city are \$8,983,805 which makes up 9.1% of total revenues. Property taxes are levied to support General Fund activities, help pay debt, and support redevelopment activities throughout the city. There are no state levy limits in place for 2023. The City Council adopted an increase of 1.67% in the General Fund levy for 2023 when compared to the 2022 levy. The City also adopted a debt levy of \$736,133, which is an increase of 95.4% from 2022. 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 and help in future redevelopment costs of properties within certain districts. This graph shows the percent change each year in the total general levy (including debt) for the past six years.

The Housing and Redevelopment authority (HRA) has its own levy authority. The HRA levy is \$345,800 which is 4.98% higher than 2022. The current tax capacity of 30.738% means the average household pays less than \$4 per month for the HRA levy.

## Annual changes to the net levy



# City of Anoka, Minnesota 2023 Adopted Budget

## Franchise Fee

Franchise fees continue to help pay for street renewal, improvement, and maintenance costs in 2023. This fee makes up 1.5% 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 2023 or beyond.

## Permits, Licenses, Fines and Special Assessments

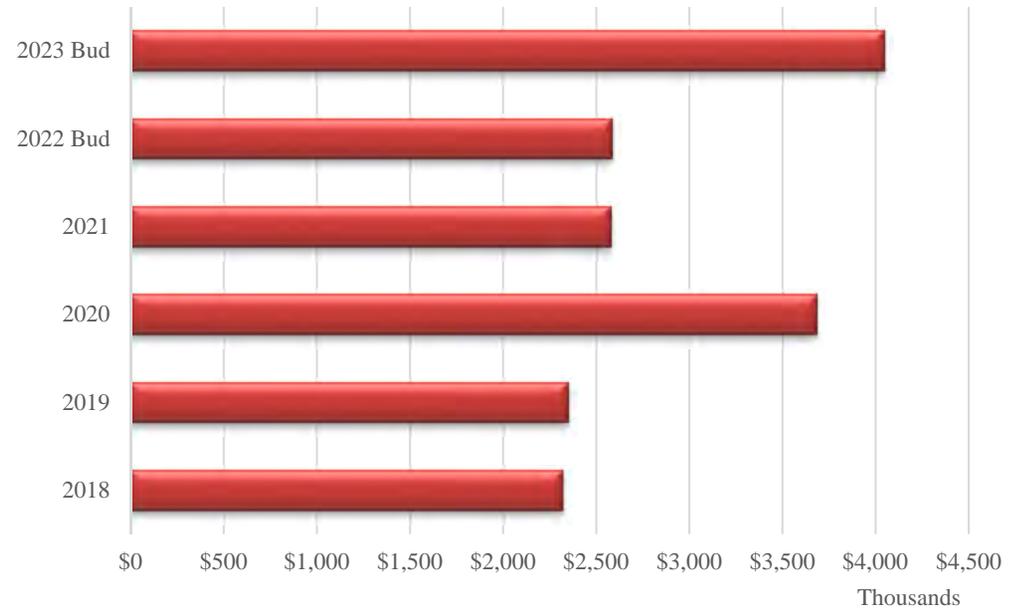
Permits, licenses, fines, and special assessments total \$1,393,898 which is about 1.41% of revenues. Building permit revenues are dependent on the economy and on future development of the city. Parking permit rates were increased in 2023 to cover the increased costs associated with maintaining the ramps and lots. Special assessment revenue is projected higher in 2023 which reflects a slightly larger project area.

## Intergovernmental Revenues

Intergovernmental revenues total \$30,233,624 or 30.7% of the City's revenues. Budgeted intergovernmental revenue for the Highway 10 project is about 83% of total revenues in the category. Most intergovernmental revenue comes in the form of grants and assistance designated for certain projects. Local government aid to the General Fund, which is a recurring revenue, increased 1.25% in 2023. City Council and staff are 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 a decrease of 3.9% when compared to 2022. The decrease is chiefly due to the changes in the Highway 10 project, which is budgeted for 23% fewer expenditures and grant revenues in 2023 compared to 2022.. Recurring revenues have budgeted increases of close to 7% but are projected to stabilize in 2024. General fund revenue is budgeted at \$15,473,226 which is a 9.68% increase from 2022. This is the result of the slightly higher General Fund tax levy, the use of American Rescue Plan Act (ARPA) funds, and budgeted use of fund balance for capital expenditures.

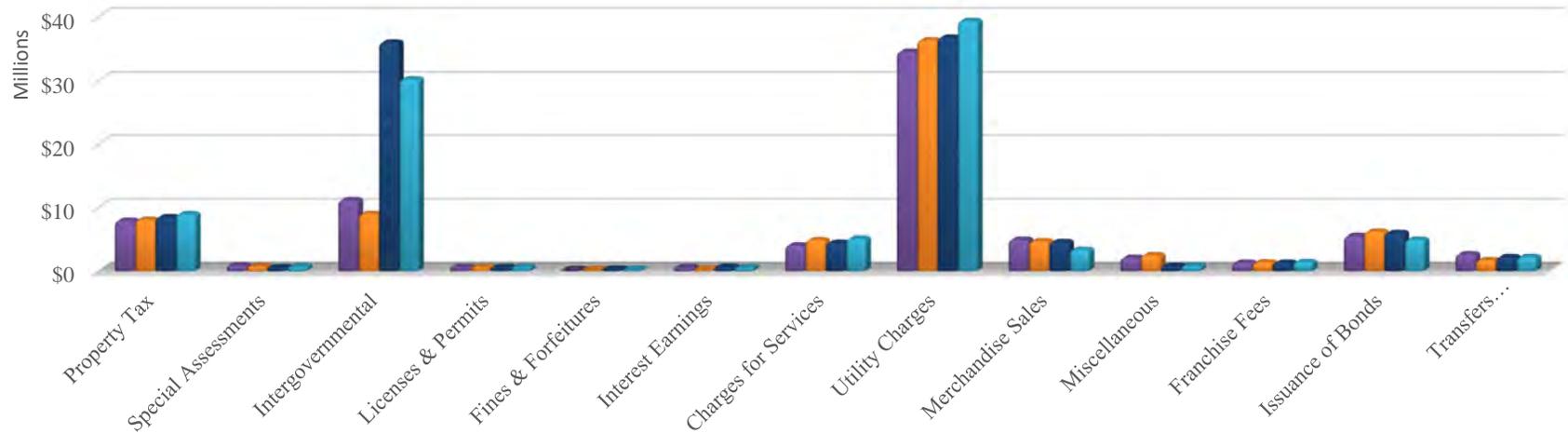
## General Fund Intergovernmental Revenue



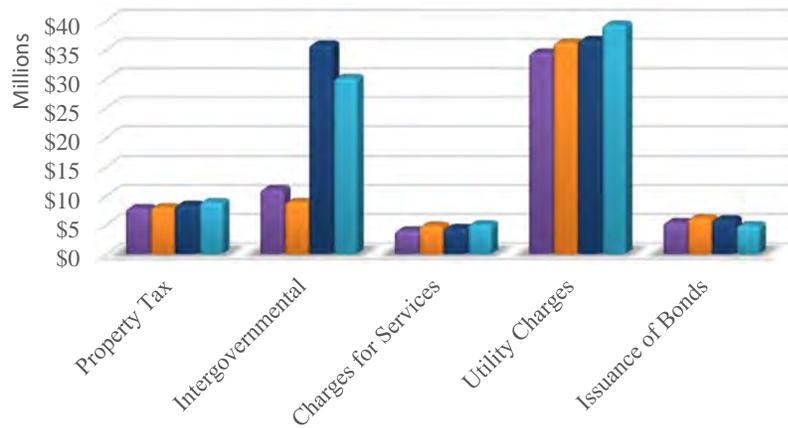
# City of Anoka, Minnesota 2023 Adopted Budget

## City of Anoka Summary of Revenues for All Funds (excluding HRA) 2020-2023

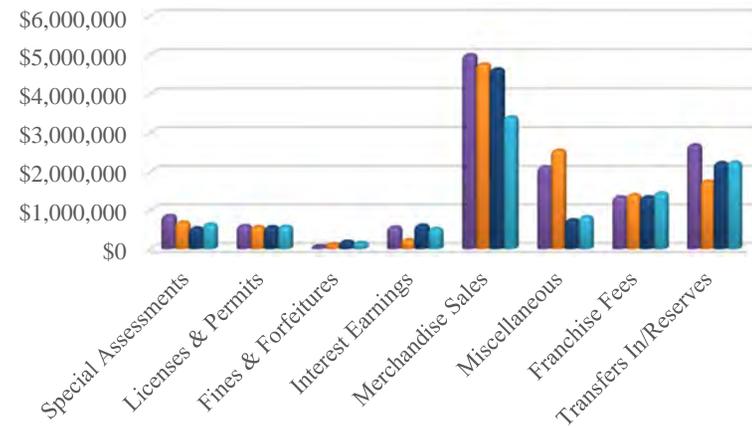
■ 2020 ■ 2021 ■ 2022 ■ 2023



### Larger Sources 2020-2023



### Smaller Sources 2020-2023



# City of Anoka, Minnesota 2023 Adopted Budget

## 2023 APPROPRIATION SUMMARY

Appropriations for all funds total \$93,932,536. This is \$4,702,986 less than anticipated revenues for 2023 and a decrease from 2022 of \$7,902,931. This decrease is primarily due to projected Highway 10 project costs. The General Fund, and Cemetery and Parking special revenue funds are balanced with the budgeted use of reserves of \$637,130 for capital expenditures. The operating budget for all funds increased 6.28% over 2022, a large portion of this increase has to do with the projected 18% budgeted increase to purchased power in the Electric fund. Projections to future budgets show personal services is predicted to average 4.0% to 4.5% increase per year based on wage increases and the increased cost of benefits packages, and step wage increases for employees with less than five years of service. The City had several retirements in 2022 which temporarily brought down the overall cost of budgeted personal services. Capital expenditure budgets decreased by \$11.3 million, or 28.2% compared to 2022. Highway 10 is planned to reach substantial completion by the end of 2023. The City will utilize transfers from the Electric and Liquor funds to support General Fund and Park funds activities. There are several capital improvement projects planned for 2023 which are detailed in the capital improvement section on [page 65](#).

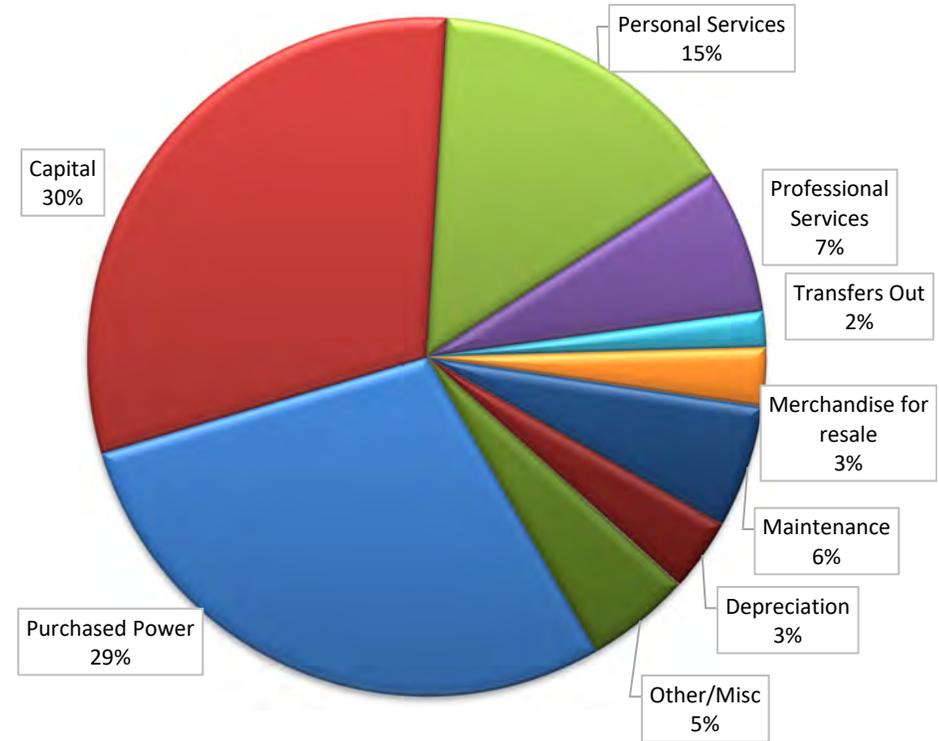
### 2023 Budget Appropriations (excluding HRA)

Personal Services	\$14,096,817
Supplies	1,888,450
Professional Services	6,459,271
Maintenance	5,501,820
Merchandise for resale	2,619,000
Purchased Power	27,000,000
Capital	28,684,368
Franchise Fees	920,000
Depreciation	3,255,000
Interest Expense	851,810
Debt	1,045,000
Transfers Out	1,611,000
	\$93,932,536

### Capital

Capital outlay and improvements can fluctuate substantially every year. For budget year 2023 capital is the largest source of appropriations. Capital outlay expenditures are generally those items/improvements valued at \$10,000 or more with an expected life of at least five years. In 2023, capital outlay is 30.5%, or \$28,684,368, of annual appropriations compared to \$39,958,935 in 2022. The City of Anoka continues to focus on future infrastructure needs and improvements. Highway 10 reconstruction continues in 2023, and the new water treatment facility that supports wells 6 and 8 will be completed in 2023.

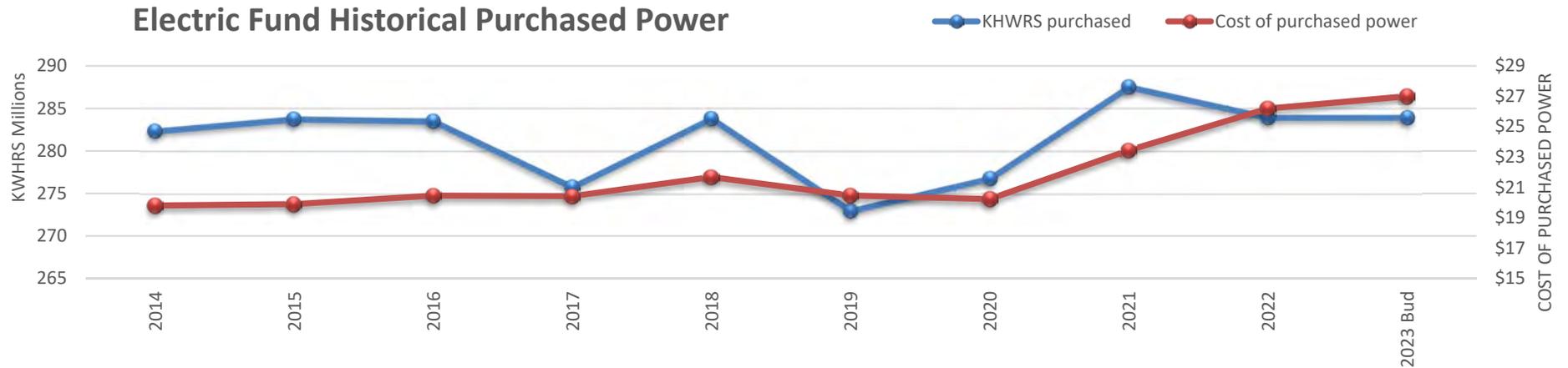
### 2023 Budgeted Expenditures by Type



# City of Anoka, Minnesota 2023 Adopted Budget

## Purchased Power

Purchased power makes up 28.7% of the City's annual appropriations at \$27,000,000. This amount represents an 18% increase to last year's budget. Costs began increasing in 2021, and are projected to stay high through 2023. The City anticipates that consumption remain flat or slightly decrease from 2022. Purchased power budget is based on the estimated 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. The graph below demonstrates how demand and the cost of electricity have changed over the years. The City will do a rate study once the variable portion (energy adjustment clause) of purchased power stabilizes.



## Personal Services

Employee salaries and benefits make up about 15% of annual appropriations at \$14,096,817. This is a decrease of 4.2% compared to 2022. The decrease represents increases to salaries for all employees effective January 1, 2023 and increases to the cost of health insurance for plan year 2023. There is an increase of two FTE's for a full time police officer and two part time staff members in administration and electric. The salary budget for 2023 also represents the retirement or resignation of eight employees. Newer staff typically are paid at beginning, lower, wages. The City will again have planned retirements in 2023 that will be filled as needed. Increased costs to benefits are included in personal services as well as costs to post-employment benefits such as PERA.

## Professional Services, Supplies and Maintenance

Supplies, services, and maintenance make up 14.7% of annual appropriations at \$13,849,541. This amount represents about an 8.3% 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 increase is largely due to projected increases to costs of supplies and services from inflation. The maintenance budget includes \$1.8 million for sewer disposal fees, which is an 11.5% increase.

# City of Anoka, Minnesota 2023 Adopted Budget

## Transfers

Transfers make up 1.7% of the total expenditure budget for the City. Some of the proceeds from Electric will be distributed to governmental funds to support operations, and some proceeds from Liquor will be distributed to the Park Capital fund. The General Fund has no planned transfers out in 2023 as the Council adopted a separate levy for debt service payments.

## Debt

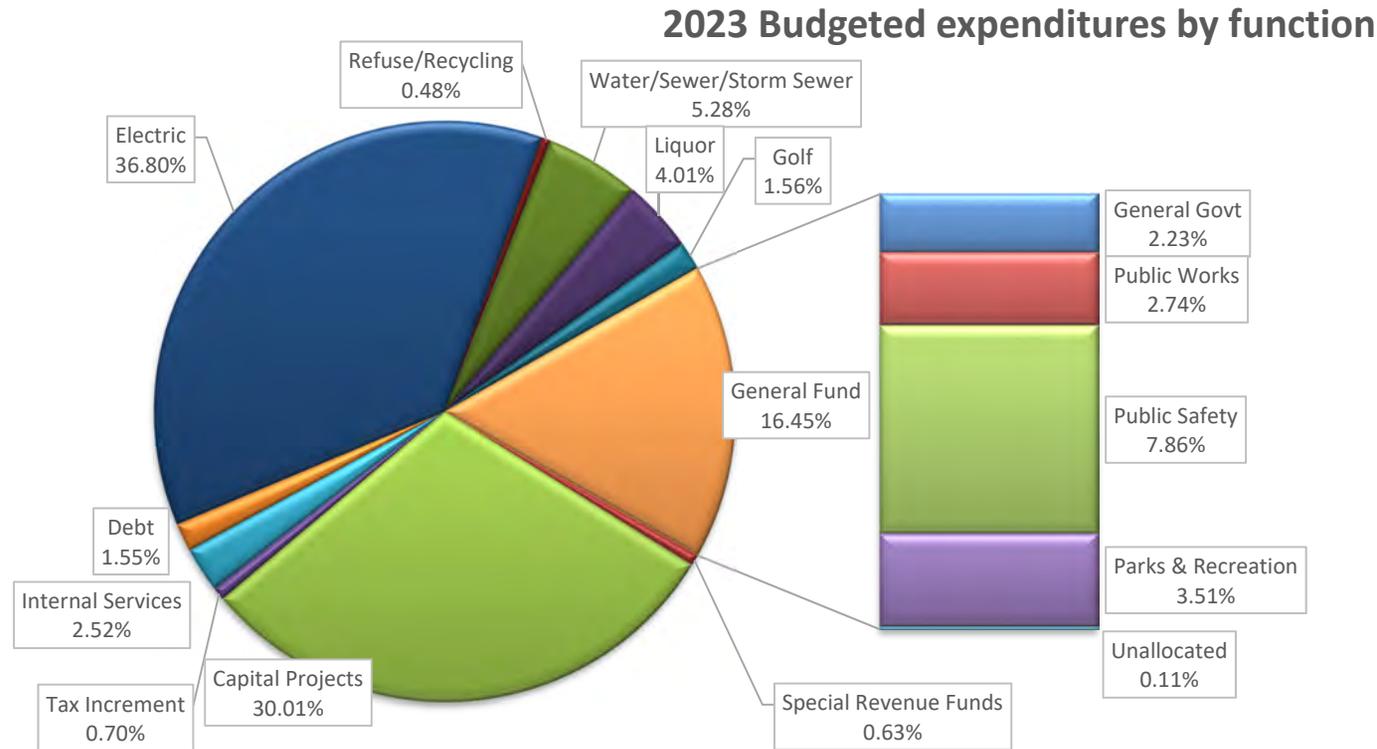
The debt service levy for 2023 is \$736,133. This is \$359,483 or 95.4% higher than 2022 as a result of the first payment for the Park Maintenance building debt coming due in 2023. The debt budget is based on the debt service payment schedule for 2023. Total principal debt appropriations for 2023 are \$1,045,000 or about 1% of the total budgeted expenditures. Interest and fiscal charges for both bonded debt and internal loans in 2023 is \$851,810.

## Franchise Fee

The City of Anoka has continued its franchise fee for 2023. Electric and Gas utility companies that service residents within the city borders are required to pay the City of Anoka a franchise fee. The City owns and operates its own electric utility, the Electric Fund chooses to pay the franchise fee to the General Fund rather than passing on to the customers at this time. The franchise fee expenditure within the Electric Fund makes up less than 1% of the total budgeted expenditures for 2023.

## 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 2023. Liquor merchandise has reduced do the Highway 10 construction disruption to the west store. These two budget items make up 6.3% of the expenditure budget.



# City of Anoka, Minnesota 2023 Adopted Budget

## Expenditure Budgets by Fund

The City's 5 largest programs in 2023 account for 83.9% of the appropriation budget and are as follows:

Electric Utility	\$34.5 million
Capital Projects	\$28.1 million
Public Safety	\$7.38 million
Water/Sewer/Storm	\$4.96 million
Liquor	\$3.77 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 General Fund operating expenditures in fund balance reserves.

### General Fund

The General Fund balance is budgeted to over 34.3% of general fund operational expenditures by the end of 2023.

The General Fund consist of 27 departments and is a major fund for the operations of the City. As the chart to the right reflects, fund balance has been utilized to supplement tax and fee revenues in the past ten years, allowing the Council to keep levy increases to a minimum. To maintain fund balance goals, City Council will need to form future budgets that minimize use of fund balance and build reserves.

Staff will evaluate programs, services, and projects with the focus on curtailing unnecessary spending, and prioritizing projects that are reimbursed through grants, fees, or contributions.

Employee services continues to be the largest expenditure in the general fund, at 60.2% of the total budget. The 3.3% increase in 2023 employee services reflects retirements, cost of living increases and additions to staff. The City projects higher increases to this expenditure function in the years to come as newer staff reach full salary, and insurance costs rise.

<b>GENERAL FUND BALANCE</b>					
<b>TEN-YEAR TREND</b>					
<u>Fiscal Year</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Fund Balance</u>	<u>% of Expenditures</u>
2014	10,225,093	(9,766,407)	(860,000)	4,880,834	50.0%
2015	10,513,694	(9,996,014)	271,000	5,669,514	56.7%
2016	11,241,606	(10,709,631)	(1,630,650)	4,570,839	42.7%
2017	11,683,534	(11,337,694)	(180,000)	4,736,679	41.8%
2018	11,904,142	(11,607,627)	(69,500)	4,963,693	42.8%
2019	11,883,599	(11,975,644)	196,500	5,068,148	42.3%
2020	13,232,280	(12,707,037)	500	5,593,891	44.0%
2021	11,906,962	(12,579,456)	1,100,000	6,021,397	47.9%
Budget 2022	12,551,489	(14,107,489)	1,405,000	5,870,397	41.6%
Budget 2023	14,193,226	(15,445,726)	672,500	5,290,397	34.3%

# City of Anoka, Minnesota 2023 Adopted Budget

## Special Revenue Funds

There are 6 separate special revenue funds, with a total projected fund balance at the end of 2023 of \$1,906,940 which is a decrease of 1.6% compared to 2022. The City will balance the budgets of two funds through use of reserves.

## Capital Project Funds

There are 5 capital project and 5 tax increment funds within the capital project funds. These funds account for 89.8% of all capital expenditures in 2023. Fund balances are projected to increase 81.4% in 2023 due to bonding in the Street Renewal fund which will be used to reimburse the City for 2022 projects as well as fund 2023 and 2024. TIF funds will continue to use tax revenues to cover principal and interest.

## Enterprise Funds

There are 7 enterprise funds with a total projected fund net position at the end of 2023 of \$72,551,734. The projected unrestricted net position is \$20,600,254 which is a 1.4% increase from 2022. The increase can be attributed to rate increases in the water department and higher projected storm revenue fees with recent development.

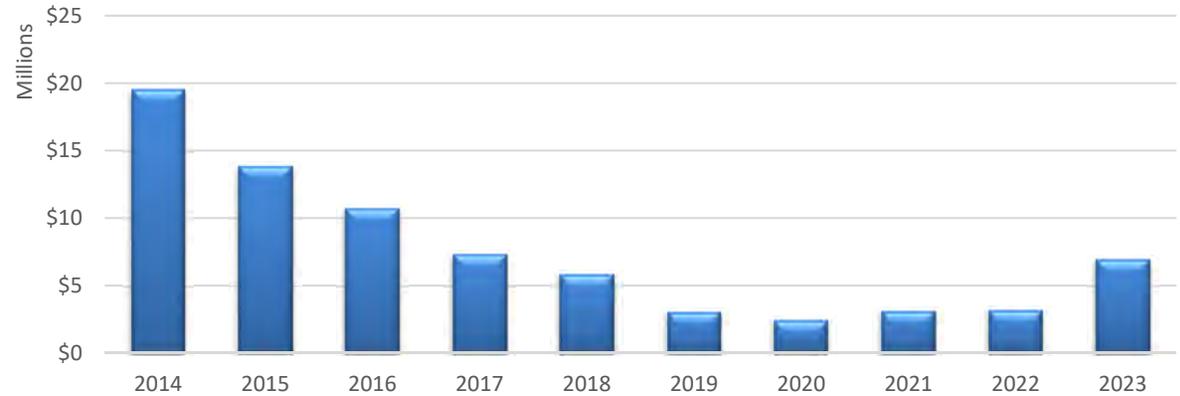
## Internal Service Funds

There are 4 internal service funds that administer costs related to the central garage, technology, liability insurance, and retirement costs. Costs from these funds are allocated out to the other funds and any gain or loss is allocated at year end. The 2023 budget reflects a projected increase to net position of 0.5%.

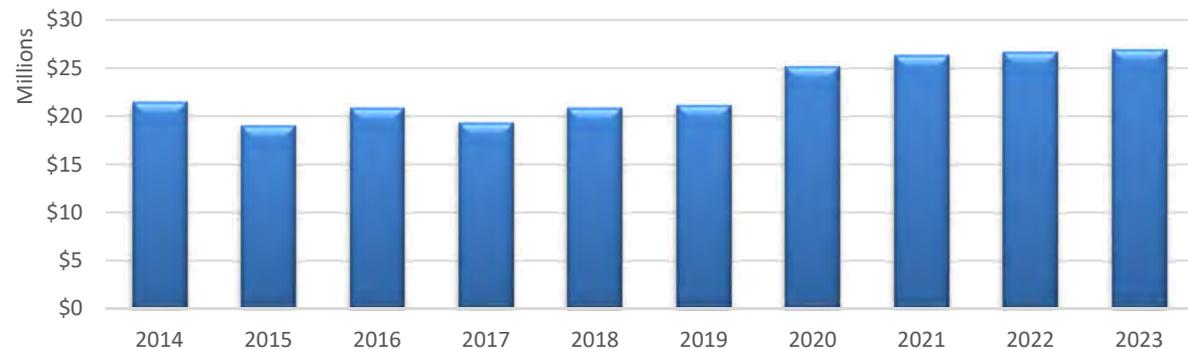
The overall governmental fund balances (excluding HRA) are projected to increase by \$3,768,039 in 2023. The largest portion of the fund balance increase is in the Street Renewal Fund, do to 2023 bond issuance. All other governmental funds have a combined fund balance decrease of \$131,209, including budgeted use of fund balance of \$637,130.

The overall proprietary net position is projected to increase by \$297,817 in 2023 mainly through increases to rates and fee collection in the water and storm utility funds. The liquor is projected to have a loss due to disruption to the west store operations during year two of the Highway 10 project. Internal service funds have less than 1% change to net position.

### Total Governmental Fund Balances



### Total Proprietary Funds Unrestricted Net Position



# City of Anoka, Minnesota 2023 Adopted Budget

## 2023 Fund Balance/Net Position Projections

	2021	2022 Adopted Changes*	2023 Beginning Balance	2023 Adopted Changes*	2023 Projected Balance		2021	2022 Adopted Changes*	2023 Beginning Balance	2023 Adopted Changes*	2023 Projected Balance
<b>General Fund</b>	6,021,397	(151,000)	5,870,397	(580,000)	5,290,397	<b>Enterprise</b>					
<b>Special Revenue</b>						Electric	43,020,904	152,190	43,173,094	(12,093)	43,161,001
Urban Redevelopment	1,521,749	(108,710)	1,413,039	26,100	1,439,139	Water	13,133,023	184,380	13,317,403	622,420	13,939,823
Round Up	3,869	-	3,869	-	3,869	Sewer	6,444,019	556,630	7,000,649	(27,380)	6,973,269
Police Forfeiture	75,306	-	75,306	-	75,306	Storm Sewer	1,449,931	327,310	1,777,241	346,650	2,123,891
Cemetery	427,918	100	428,018	(11,250)	416,768	Liquor	5,218,484	(399,240)	4,819,244	(499,280)	4,319,964
Parking	76,687	(78,800)	(2,113)	(45,880)	(47,993)	Golf	2,013,526	(73,360)	1,940,166	(153,945)	1,786,221
Lodging	19,851	-	19,851	-	19,851	Recycling	254,615	(15,540)	239,075	8,490	247,565
<b>Debt Service</b>	1,465,850	(723,749)	742,101	6,502	748,603	<b>Internal Service</b>					
<b>Capital Projects</b>						Garage	1,729,432	(101,040)	1,628,392	(102,650)	1,525,742
Building Improvements	1,570,281	3,294,440	4,864,721	(7,750)	4,856,971	Information Systems	457,669	(63,700)	393,969	34,300	428,269
State Aid Construction	(275,909)	-	(275,909)	-	(275,909)	Insurance	895,142	(150,130)	745,012	83,065	828,077
Street Renewal	(185,889)	(1,553,831)	(1,739,720)	3,899,248	2,159,528	Employee Benefits	(18,436)	(141,250)	(159,686)	(1,760)	(161,446)
Park	436,376	(786,828)	(350,452)	297,018	(53,434)	<b>Proprietary funds</b>	<b>74,598,309</b>	<b>276,250</b>	<b>74,874,559</b>	<b>297,817</b>	<b>75,172,376</b>
City TIF	(8,072,589)	200,001	(7,872,588)	184,051	(7,688,537)	<b>HRA - Component Unit</b>					
<b>Governmental funds</b>	<b>3,084,897</b>	<b>91,623</b>	<b>3,176,520</b>	<b>3,768,039</b>	<b>6,944,559</b>	HRA	1,439,705	(29,030)	1,410,675	(241,230)	1,169,445
						HRA TIF	1,341,180	50,217	1,391,397	88,287	1,479,684
						HRA Debt Service	31,260	-	31,260	-	31,260
						<b>HRA Funds</b>	<b>2,812,145</b>	<b>21,187</b>	<b>2,833,332</b>	<b>(152,943)</b>	<b>2,680,389</b>

\* Projected changes are based on adopted budgets and budget adjustments

# City of Anoka, Minnesota 2023 Adopted Budget

## 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 2023 to 2025 is projected to be about 5.2%. This projection reflects basic increases in the levy for operations, capital and debt. Even with the increase in the levy, the projected increase to the average property tax payer's annual liability is only around 2%. This is the result of adding to the net tax capacity with additional market value for new construction and the projected stalling of market values in the short term. Average annual operating appropriations are projected to increase 5% due to increases in salary, insurance and price index of supplies. The City has no planned debt service transfers in the next few budget years, but will use some fund balance to complete capital projects whose cost has increased due to inflation beyond the initial projected funding sources. 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, or taxable market value, increased 5.4% for taxes payable in 2022. A projected increase in the base for taxes payable in 2023 is 21.1%. Redevelopment and new projects help increase the tax base. The high increase to the tax base in 2023 is due to high property valuations in 2022. As interest rates rise, the increases should slow or could reverse. 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.

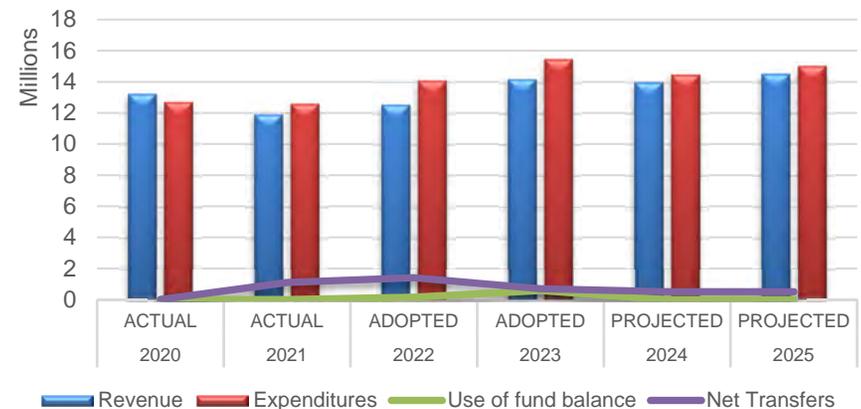
The City has an electric utility franchise fee that has been in place for many years. Currently the fee helps offset the amount of tax levy needed to fund general fund street operations. The City Council reviews the impacts of this fee and continues to analyze its usefulness.

General Fund intergovernmental revenues are anticipated to increase in 2023 by 56.5%. The City will use one time American Rescue Plan Act (ARPA) funds to complete projects in the general fund, as well as recoup revenues that were lost in the parks and recreation departments during the height of the pandemic. Local government aid is derived from sales tax revenues and is allocated by the state legislature. In 2022, state legislators certified the City's 2023 aid at approximately 1.3% higher than 2022.

In 2023 most city property owners will experience an increase in property taxes. Although the levy increase was held to 6.19% and the tax capacity rate decreased, the actual amount of change in the city portion will increase at a higher rate due to higher property value. Households at the average value of \$310,600 will have an increase to the City portion of property tax of about 12.9%, but would have had a reduction of 10.2% if the property value had remained the same as 2022. Changes in fiscal disparities and contributions along with increased values fluctuate. The City is always strategizing to cope with the fluctuation in state aids and property values.

The graph shown to the right reflects revenues, expenditures, use of fund balance and net transfers for 2020 to 2025. 2020 and 2021 actual numbers, along with predicted cost increases and other statistical information are used to budget 2022 and 2023 and project 2024 and 2025.

### Actual, Budgeted, and Projected General Fund



# City of Anoka, Minnesota 2023 Adopted Budget

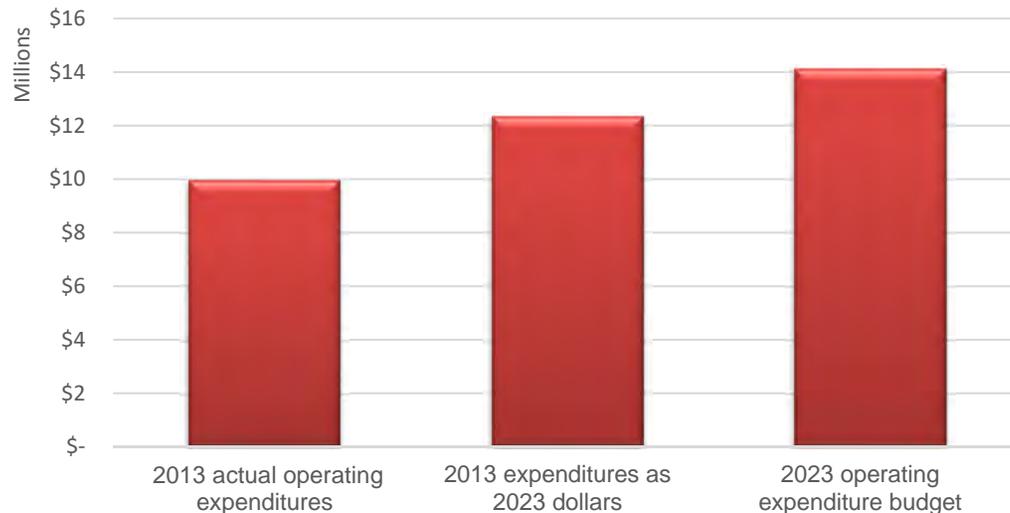
Licenses, permits, and fines, include building permits, are volatile depending on new construction and remodeling projects. Based on projected construction projects, the current economy and historical information, revenue is projected to increase just over 1.6% compared to 2022 and permit activity is expected to be comparable in 2024. Fines include penalty for code violations in the city. These change year to year depending on enforcement and compliance, but have increased overall since increased enforcement efforts were enacted in 2019.

Various programs throughout the city generate charges for services. These charges vary depending on the need for service. Charges for services are forecast to slightly decrease in 2023 compared to 2022. Interest revenues have been budgeted with no change from 2022, but signs point to increased return rates. Revenue is projected to decrease approximately 1.6% in 2024 and increase 3.8% 2024 due to lower intergovernmental revenues, and increases to the levy.

General Fund expenditures account for 16.5% of the City's total expenses. The General Fund revenue and appropriation budgets are both \$15,473,226 which includes \$580,000 budgeted use of fund balance. There is an increase in both revenues and appropriations when compared to 2022 of \$1,365,737 or 9.7%. The increase is the result of cost of living increases to salary, additional staff, and an increase in capital expenditures. Use of fund balance will be used to complete capital projects, as well as using ARPA funds. Capital outlay increased 115% in 2023 due to the availability of these one use funds. Expenses are projected to decrease in 2024 and 2025 due to few capital projects.

For 2023, 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 2022 the departments were asked to provide financial information by programs within a department. The City Council, through recommendations of city staff, is increasing the General Fund operating expenditures by 9.7% in 2023. City Council and staff continue to focus on providing quality service to its citizens for the 2023 budget and beyond. The council feels that overall long-term goals of preparing for the future and maintaining current services are met with this budget. The budget was specifically prepared to meet the budget goals, while assuring efficiency and effectiveness in all positions.

## 2023 General Fund operating expenditures compared to 2013 expenditures in 2023 dollars



The graph to the left takes the 2013 operating budget for the General Fund and converts it to 2023 dollars. When comparing the current budget to actual expenditures from 2013, general fund expenditures are approximately 15.7% higher. The highest increase is in capital outlay, due to using one time funds to complete projects. Salary expenditures were about 21.7% higher in 2023 when compared to 2013 converted to 2023 dollars, much of which can be attributed to significant increases to insurance costs over the years as well as cost of living increases and comparable worth studies being implemented. The City also budgeted for one additional full-time police department employee in 2023, as well as budgeting part time positions in admin and electric.

# City of Anoka, Minnesota 2023 Adopted Budget

## DEBT OVERVIEW

The City of Anoka holds an AA+ G.O. debt rating from Standard & Poor's. The City's total outstanding debt on December 31, 2022, was \$30,760,000. The City has taken advantage of low interest rates on bond issuance to complete several infrastructure projects. New general obligation debt of \$3,850,000 was issued in 2022 for completion of the Law Enforcement Training Center and new revenue bonds were issued for \$6,000,000 for a new water treatment facility to serve wells 6 and 8.

The total debt principal and interest due in 2023 is \$2,177,316 which is funded by the debt service levy of \$736,133, special assessments of \$496,000, \$230,000 and in transfers from TIF Funds. The remaining principal and interest is paid with water, sewer and storm water utility fees. As depicted in the table below, debt service requirements will increase 14.3% in 2024 and will remain about \$2.4 million a year until 2029 when the debt for the Event Center is retired. Requirements will drop 25% in 2034 when the Rum River Ramp debt is fully matured. Minnesota state law limits the amount of G.O. debt for any municipality to 3% of market value, estimated to be \$2,229,923,600 in 2023. This limitation provides reasonable assurance of the municipality's ability to pay; the legal debt limit for Anoka is \$66,897,708. 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
2023	1,175,000	647,140	85,000	270,176	1,260,000	917,316
2024	1,360,000	592,140	290,000	245,500	1,650,000	837,640
2025	1,395,000	544,990	300,000	235,400	1,695,000	780,390
2026	1,380,000	499,390	310,000	224,900	1,690,000	724,290
2027	1,270,000	458,365	320,000	214,000	1,590,000	672,365
2028	1,425,000	417,290	335,000	202,425	1,760,000	619,715
2029	1,290,000	374,390	345,000	190,175	1,635,000	564,565
2030	1,325,000	334,921	355,000	177,525	1,680,000	512,446
2031	1,375,000	298,938	365,000	164,250	1,740,000	463,188
2032	1,410,000	263,878	375,000	151,775	1,785,000	415,653
2033	1,445,000	228,398	390,000	140,300	1,835,000	368,698
2034	915,000	201,255	400,000	128,450	1,315,000	329,705
2035	930,000	182,723	415,000	116,225	1,345,000	298,948
2036	945,000	162,560	430,000	103,470	1,375,000	266,030
2037	965,000	140,846	330,000	91,825	1,295,000	232,671
2038	980,000	117,699	340,000	81,355	1,320,000	199,054
2039	1,015,000	92,884	350,000	69,000	1,365,000	161,884
2040	1,040,000	66,743	365,000	54,700	1,405,000	121,443
2041	960,000	40,598	380,000	39,800	1,340,000	80,398
2042	610,000	19,250	395,000	24,300	1,005,000	43,550
2043	265,000	5,300	410,000	8,200	675,000	13,500
	<u>\$ 23,475,000</u>	<u>\$ 5,689,695</u>	<u>\$ 7,285,000</u>	<u>\$ 2,933,751</u>	<u>\$ 30,760,000</u>	<u>\$ 8,623,446</u>

# City of Anoka, Minnesota 2023 Adopted Budget

## Principal and Interest by Fund - Debt Service Funds

Year	301 - 2020A Street Improvements		305 - 2016A Event Center		376 - 2021A Park Maintance/LETC		378 - 2022A Law Enforcement Ctr		379 - 2014A Rum River Ramp	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 355,000	\$ 133,948	\$ 140,000	\$ 16,100	\$ 250,000	\$ 105,455	\$ -	\$ 153,250	\$ 300,000	\$ 154,928
2024	370,000	119,448	140,000	13,300	255,000	100,405	135,000	138,400	325,000	142,428
2025	385,000	104,348	140,000	10,500	260,000	95,255	140,000	132,900	330,000	129,328
2026	325,000	90,148	150,000	7,600	265,000	90,005	145,000	127,200	350,000	117,478
2027	185,000	79,948	150,000	4,600	275,000	84,605	150,000	121,300	365,000	106,753
2028	195,000	72,348	155,000	1,550	280,000	79,055	155,000	115,200	480,000	94,078
2029	205,000	64,348	-	-	285,000	73,405	160,000	108,900	480,000	79,078
2030	210,000	58,148	-	-	290,000	67,655	170,000	102,300	490,000	63,009
2031	215,000	53,898	-	-	295,000	63,280	175,000	95,400	520,000	45,900
2032	220,000	49,548	-	-	300,000	60,155	180,000	89,200	535,000	27,965
2033	225,000	45,098	-	-	300,000	56,705	190,000	83,650	555,000	9,435
2034	230,000	40,548	-	-	305,000	52,923	195,000	77,875	-	-
2035	235,000	35,839	-	-	310,000	48,770	200,000	71,950	-	-
2036	235,000	30,963	-	-	315,000	43,450	205,000	65,875	-	-
2037	240,000	25,915	-	-	320,000	37,100	210,000	59,650	-	-
2038	245,000	20,640	-	-	325,000	30,650	215,000	52,469	-	-
2039	255,000	15,076	-	-	330,000	24,100	225,000	44,219	-	-
2040	260,000	9,218	-	-	340,000	17,400	235,000	35,300	-	-
2041	265,000	3,114	-	-	345,000	10,550	245,000	25,700	-	-
2042	-	-	-	-	355,000	3,550	255,000	15,700	-	-
2043	-	-	-	-	-	-	265,000	5,300	-	-
	<b>\$ 4,855,000</b>	<b>\$ 1,052,534</b>	<b>\$ 875,000</b>	<b>\$ 53,650</b>	<b>\$ 6,000,000</b>	<b>\$ 1,144,473</b>	<b>\$ 3,850,000</b>	<b>\$ 1,721,738</b>	<b>\$ 4,730,000</b>	<b>\$ 970,376</b>

# City of Anoka, Minnesota 2023 Adopted Budget

## Principal and Interest by Fund - Enterprise Funds

Year	601 - 2020A & 2022B Water Infrastructure		602 - 2020A Sewer Infrastructure		603 - 2016B & 2020A Storm Drain Infrastructure	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 25,000	\$ 252,643	\$ 40,000	\$ 25,155	\$ 150,000	\$ 75,838
2024	230,000	228,668	40,000	23,555	155,000	71,438
2025	240,000	219,268	45,000	21,855	155,000	66,938
2026	250,000	209,468	45,000	20,055	160,000	62,338
2027	260,000	199,268	45,000	18,255	160,000	57,638
2028	275,000	188,568	50,000	16,355	170,000	52,563
2029	285,000	177,368	50,000	14,355	170,000	47,113
2030	295,000	166,068	50,000	12,855	175,000	42,413
2031	305,000	154,668	55,000	11,805	175,000	38,238
2032	315,000	144,293	55,000	10,705	180,000	33,788
2033	325,000	134,993	55,000	9,605	185,000	29,213
2034	335,000	125,418	55,000	8,505	195,000	24,438
2035	345,000	115,559	55,000	7,391	200,000	19,439
2036	355,000	105,303	60,000	6,198	205,000	14,243
2037	365,000	94,564	60,000	4,923	100,000	10,520
2038	375,000	83,333	60,000	3,618	100,000	8,345
2039	385,000	70,199	65,000	2,226	105,000	6,064
2040	400,000	55,103	65,000	748	105,000	3,675
2041	380,000	39,800	-	-	105,000	1,234
2042	395,000	24,300	-	-	-	-
2043	410,000	8,200	-	-	-	-
	<b>\$ 6,550,000</b>	<b>\$ 2,797,044</b>	<b>\$ 950,000</b>	<b>\$ 218,163</b>	<b>\$ 2,950,000</b>	<b>\$ 665,469</b>

# City of Anoka, Minnesota

## 2023 Adopted Budget

### CAPITAL IMPROVEMENTS

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.

The 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 and Equipment Replacement Plan (ERP), along with the results of public discussion, to determine which projects are to proceed and exactly how they will be funded.

The ERP is a twenty year forecast of equipment needs in the City of Anoka. It is intended to inform the Council and citizens to the major equipment needs on the horizon. The first year of the plan is included in the budget process and the remaining nineteen years represent an estimate of equipment needs and funding capabilities of the city. Funding requirements vary from year to year. In order to maintain a fairly consistent levy each year, the twenty year schedule is projected with a short term 6% inflation factor, with a historical factor of 2% being applied to longer term projections. The dollar need in the garage fund for budget year 2023 is \$929,000.

To more accurately determine the cash flow requirements to fund the equipment needs in the garage fund the City increased the inflation factor by 4% over the next four years to accommodate the inflated equipment and replacement costs. This increased inflation factor will be adjusted annually until prices stabilize. In 2019, we entered into a lease agreement for Police vehicles, so they are no longer being purchased out of the garage fund. As squads are replaced through the lease program, the allocation is reduced. This resulted in a decrease to the total allocation in 2023 of \$23,900.

# City of Anoka, Minnesota

## 2023 Adopted Budget

The table below depicts how approved capital projects will be funded in 2023. The projects described below were planned for 2023 during the CIP and ERP process. Both of these plans assist the City with budgeting.

### 2023 CAPITAL IMPROVEMENT FUNDING SOURCES

<u>FUND</u>	<u>AMOUNT</u>	<u>SOURCE</u>
General	580,000	Use of fund balance
	482,168	Use of ARPA funds
Cemetery	25,000	Current revenues
Parking	60,000	Use of ARPA funds
Building Improvement	75,000	Bond revenue
State Aid Construction	25,000,000	Anoka County, MN DoT, Met Council reimbursement grants
Street Renewal	350,000	Grant revenue
	1,541,802	Bond revenue
	644,598	Special assessments
	514,300	Franchise fees
	18,300	Licenses and permits
Park Capital	340,000	Use of ARPA funds
	75,000	Grant revenue
	40,000	Transfers from Water and Liquor funds
Electric	5,280,800	Current revenues
	15,000	Use of fund balance
Water	1,431,900	Bond revenue
	402,700	Current revenues
Sewer	1,384,550	Current revenues
	28,000	Use of fund balance
Storm Sewer	1,035,000	Current revenues
Golf	69,500	Use of fund balance
Central Garage	382,000	Current revenues
Central Garage	105,000	Use of fund balance
Information Technology	142,000	Current revenues
	<b><u>40,022,618</u></b>	

# City of Anoka, Minnesota 2023 Adopted Budget

## Impacts of operations

The capital improvement projects in the budget for 2023 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 Capital Improvement Plan (CIP) is five years and The Equipment Replacement plan (ERP) is twenty years out.

<b>2023 CAPITAL IMPROVEMENTS</b>			<b>FUTURE ANNUAL SAVINGS</b>	<b>FUTURE ANNUAL COST</b>
<u>FUND</u>	<u>AMOUNT</u>	<u>PURPOSE</u>	<u>SAVINGS</u>	<u>COST</u>
General Fund	270,000	City Hall roof	6,750	270
General Fund	56,000	20% Public Works Complex roof	1,400	56
General Fund	5,000	Entrance monument	-	50
General Fund	345,168	Diamond Brite pool resurfacing	1,500	500
General Fund	141,000	Aquatic Center boiler	4,000	500
General Fund	75,000	Port of Anoka dock slips	-	250
General Fund	130,000	Emerald Ash Borer mitigation	-	7,500
General Fund	40,000	Trail system repairs	-	1,500
Cemetery Fund	25,000	Decorative fencing	-	250
Parking Fund	60,000	Repairs to Historic Rum River Ramp	5,000	500
Building Improvement	75,000	City Hall and Public Safety Center carpeting	-	600
State Aid	25,000,000	Substantial completion of Highway 10	15,000	5,000
Street Renewal	2,719,000	Franklin Area street renewal project	5,000	2,500
Street Renewal	350,000	Safe Routes to School	3,500	150
Park Capital	200,000	Riverfront Park	-	1,300
Park Capital	140,000	West Rum River Trail	-	350
Park Capital	75,000	Trail system connections	-	500
Park Capital	20,000	John Ward bathroom demo	1,100	-
Park Capital	20,000	Riverfront Park bandshell	-	750

# City of Anoka, Minnesota 2023 Adopted Budget

## 2023 CAPITAL IMPROVEMENTS continued

<u>FUND</u>	<u>AMOUNT</u>	<u>PURPOSE</u>	<u>FUTURE ANNUAL SAVINGS</u>	<u>FUTURE ANNUAL COST</u>
Electric	2,999,800	Utility infrastructure relocation and reconstruction	-	6,000
Electric	1,450,000	Crooked Lake and Garfield substation improvements	7,000	3,000
Electric	500,000	Bucket truck, trackhoe, trailer, pickup truck	5,300	400
Electric	220,000	Transformers and meters	1,500	300
Electric	126,000	45% of Public Works Complex Roof	3,150	125
Water	1,431,900	Water treatment facility for wells 6/8	23,000	3,600
Water	334,700	Street renewal	5,100	-
Water	40,000	Repairs to wells 4/5 exterior	-	-
Water	28,000	10% of Public Works Complex Roof	700	30
Sewer	1,067,050	Lift station infrastructure	3,600	-
Sewer	317,500	Street renewal	4,200	-
Sewer	28,000	10% of Public Works Complex roof	700	30
Storm Sewer	532,000	Street renewal	4,900	-
Storm Sewer	253,000	Rum River stabilization	-	-
Storm Sewer	250,000	Trunk storm sewer improvements	1,100	-
Golf	69,500	Rough mower and greens seeder	3,600	300
Central Garage	185,000	Bituminous hotbox truck	8,900	650
Central Garage	175,000	MT trackless plow/blower	-	400
Central Garage	45,000	3/4 ton pickup truck	1,600	100
Central Garage	42,000	Pontoon	1,100	650
Central Garage	40,000	15% Public Works Complex roof	1,000	40
Information Tech	85,000	Greenhaven Event Center AV equipment	-	400
Information Tech	35,000	Network replacement programs	-	-
Information Tech	22,000	Patrol squad cameras	-	500
	<b><u>40,022,618</u></b>		<b><u>119,700</u></b>	<b><u>39,051</u></b>

# City of Anoka, Minnesota 2023 Adopted Budget

## **2023 CAPITAL IMPROVEMENTS**

Following are detailed strategies for programs and funds to enable staff 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:

***Utilities \* Transportation \* Parks, Cemetery and Aquatics \* General Public Buildings \* Community Development.***

**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 project in 2023. The City increased water and sewer charges effective in 2023, 5.4% water and 2% sewer, in order to fund infrastructure projects and increased costs of sanitary sewer disposal. Runoff regulations and upgrades to the storm sewer system will need to be funded with future rate increases in that utility fund. Large sewer fund projects to ensure the security of lift stations may require additional rates increase and/or future bonding. The electric utility will fund infrastructure improvements and substation upgrades in 2023. Anoka Municipal Electric saw the cost of purchased power and cost of supply and infrastructure items increase significantly again in 2022. Rates are temporarily being supported by increases to the power adjustment. A rate study will be conducted and rates will be increased once the variable portion of purchased power stabilizes.

**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. Street renewal and street construction, outside of Highway 10, planned for 2023 are budgeted at \$3.0 million. In addition to the utilities share of these costs, the City contributes approximately \$514,000 from franchise fees and \$645,000 in special assessments. State aid revenues may also assist in funding street improvements. In 2023, \$350,000 in 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 has budgeted close to \$500,000 to pool resurfacing and completing the boiler replacement before the pool opens in 2023. ARPA funding as well as some use of fund balance will be used to accomplish these items. Trail repairs will be completed with DNR grant funds, and additional Emerald Ash Borer mitigation will be done in 2023, with special funding applied for. 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. The Law Enforcement Training Center/Animal Containment Center will reach full completion in 2023. City Hall and the Public Safety Center will have carpeting replaced, with budget carryover for City Hall. The roof at City Hall will be replaced in 2023. This was last done more than 30 years ago and the City will utilize ARPA funds for this project.

**Community Development** – The community development program includes development and redevelopment throughout the city. The City has four active Tax Increment Financing (TIF) districts to assist with redevelopment within the city. In 2023, there are no capital projects planned in these districts. The City Council is reviewing several development plans from contractors.



# City of Anoka, Minnesota 2023 Adopted Budget

## Summary of impacts on major funding sources

### Building Capital Fund

The capital improvement fund balance at the beginning of 2022 was \$1,570,281. In 2022 the fund issued bonds totaling \$4,000,000, which was a decrease from the original budget. After expenditures for the Law Enforcement Training Center and Park Maintenance buildings the City expects a beginning fund balance in 2023 of \$1.9 million dollars.



### Electric Fund

The Electric fund had unrestricted net assets of over \$17.0 million at the end of 2021. About \$8.4 million of this is borrowed internally to other city funds to pay for redevelopment and land acquisitions. Another \$3.5 million is current outstanding utility receivables. The electric fund transferred \$700,000 in 2022 to the general fund to support tax-aided operations and \$75,000 to the building improvement fund. It is anticipated that approximately \$3.0 million will be spent on electric infrastructure and substation improvements in 2023. Another \$10 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 five years. The Electric fund will support governmental activities in 2023 with transfers out budgeted for \$775,000. 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. The loans are typically 15 to 20 years in length with interest rates varying between 2.0% and 3.5%. These rates are beneficial to the electric fund during times of low yields on invested cash, as well as to the City in the form of allowing financing of projects without the high cost of debt issuance.

### General Fund

General fund reserves at year end 2021 were 47.5% of current operating expenditures. This is above the recommended level of reserves in the General Fund of about 30%. The Council has budgeted use of fund balance in the amount of \$580,000 in 2023 to complete capital projects. Total budgeted capital expenditures in 2023 are \$1,062,168 and will be paid using support from the Electric fund, and one time APRA funds, as well as a portion of fund balance. General Fund capital project items are included in the overall budget process and levy decisions.

### Park Capital and Park Dedication Funds

The Park Capital Improvement fund sources are primarily grants and transfers from other funds including liquor store and general fund. The Park Dedication fund is funded with dedication fees from new development. Over the last 5 years the City has invested over \$3.1 million in a variety of park projects including the Rum River stabilization project. The City averages around \$400,000 a year in capital park improvements. At the end of 2021 balances in these park funds totaled \$436,376. 2022 and 2023 budgeted capital projects total \$1.5 million. The Aquatic Center Capital fund expended all remaining funds in 2022 and was closed. Future pool improvements, including budget 2023, will be financed through the General Fund.

# City of Anoka, Minnesota 2023 Adopted Budget

## **Water, Sewer, Storm Water Funds**

2023 infrastructure improvements in the water, sewer, and storm water funds total \$4.7 million. Current revenues are sufficient for current year projects, which are mainly related to water and sewer infrastructure improvements. The water fund will complete the well 6/8 water treatment facility in 2023 which was bonded for in 2022. Water rates had not changed since 2016 and were increased in 2023 to support the infrastructure improvements and increases in costs associated with delivery. In 2018, staff identified a need to expand the sewer capacity in the northwest quadrant of the city, and a lift station in the northeast of the city that is in a poor location and needs relocation. It will be necessary to issue revenue bonds to help pay for these necessary projects. Staff increased the sewer rate in 2023 to meet the rising costs of disposal and operations and also the future infrastructure costs. Maintenance and infrastructure costs of the city's storm water systems will continue to increase into the future. The City will need to increase the storm water utility fee to cover infrastructure costs, but was able to maintain rates in 2023.



## **Street Renewal Fund**

The City's Street Renewal fund has been put to good use over the past several years. Investments in street projects total almost \$15 million from 2018 to 2021 alone. The City continues to invest in its street renewal program with an anticipated additional \$15 million invested over the next 4 years in streets including the water, sewer and storm water infrastructure investments. The street renewal fund continues to generate revenues from a franchise fee and property assessments. The fund balance is projected to be \$1,655,359 after bonding in 2023. The City's street renewal plan includes reconstruction of about 0.5 of a mile of road each year. 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 two active tax increment districts established for redevelopment. There are no budgeted capital improvements in these districts for 2023.

The City's oldest district is the Enterprise Park 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 2<sup>nd</sup> Avenue North. The funds will also pay back the Electric fund 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 Historic Rum River District (HRRD) will be decertified by December 2032. Funds received will be used to pay for a portion of the existing debt for the parking ramp. Council has had proposals for new construction in the district and will weigh the concepts against long term visions for the city along with the increased TIF revenue for pay back of debt to build the ramp.

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 will be decertified by December 2034.

# City of Anoka, Minnesota 2023 Adopted Budget

The Commuter Rail Transit Village (CRTV) will utilize TIF revenues to pay for the internal financing from the Enterprise Park TIF district for the Anoka Station ramp, located at the Northstar Commuter Rail Station. They City may use CRTV funds to prepare land for sale in 2023. The City has received proposals for development in this area that the council is reviewing. This district will be decertified by December 2039.

The Greens of Anoka District will utilize TIF revenues to implement the Greens of Anoka plan. Plans for new roads and townhome development are currently underway. This district will be decertified by December 2040.

The HRA TIF district 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 pay back a loan for fire suppression improvements, thereby extending the district existence. The Historic Business district (decertification December 2033) has completed all projects and will use revenue to pay back internal debt. The new HRA South Business district, decertification by December 2042, will utilize TIF revenues to complete the purchase of the remaining parcel at 7<sup>th</sup> and Main Street. This purchase will make the area more appealing to developers as a full corner.



Following are the 5-year Capital Improvement and Equipment Replacement plans for the City of Anoka.

City of Anoka, Minnesota  
*Capital Improvement Plan*  
**2023 thru 2027**

**PROJECTS BY YEAR**

<b>Project Name</b>	<b>Department</b>	<b>Project #</b>	<b>Priority</b>	<b>Project Cost</b>
<b>2023</b>				
Diamond Bright Replacement	Aquatic Center	AC18 - 02	n/a	285,000
ADA Accessibility Evaluation - all city facilities	Buildings	BM - 005	n/a	45,000
Carpeting the Police Station & City Hall	Buildings	BM-004	n/a	75,000
Public Works Alarms, Roof, Card Acc, Power Gate	Buildings	BM-PW-004	4	280,000
City Hall-Main Building Reroofing	Buildings	PWBM-CH-011	2	270,000
Decorative Fence	Cemetery	CEM17-03	5	25,000
Hwy 10 Rebuild	Electric Utility	EU21-01	n/a	800,000
Crooked Lake Substation Rebuild	Electric Utility	EU23-01	n/a	800,000
Additional Circuits Garfield Substation	Electric Utility	EU23-02	n/a	650,000
Courthouse Project	Electric Utility	EU23-03	n/a	500,000
TH-47 Anoka Solution	Engineering	EN-18-01	3	10,000
Entrance Monument - East Main St	Engineering	EN-18-02	4	45,000
2023 Street Renewal - Franklin Area Phase I	Engineering	EN-19-06	3	2,600,700
Anoka Agricultural Area - Improvements	Engineering	EN-22-02	n/a	287,200
2025 SRP - Jackson St Downtown Area	Engineering	EN-22-03	3	59,200
Safe Routes To School	Engineering	EN-23-01	2	350,000
Cart Path	Greenhaven Golf Course	GC14-21	1	100,000
#7 Tee Box	Greenhaven Golf Course	GC22-03	1	50,000
Upgrade AV Equipment	Greenhaven Golf Course	GH22-10	1	85,000
East Store Expansion	Liquor Stores	LQ18-01	3	2,900,000
West store relocation	Liquor Stores	LQ18-02	3	2,900,000
Upgrade to POS Software	Liquor Stores	LQ19-01	n/a	15,000
Marketing for Rebranding	Liquor Stores	LQ22-01	3	20,000
HRRD Ramp Repair	Parking	BM-020	n/a	60,000
Anoka Agricultural Area Improvements	Parks and Recreation	BM 24-01	n/a	100,000
Riverfront Park - HRRD Construction	Parks and Recreation	PR06-26	3	350,000
Planting Trees	Parks and Recreation	PR09-23	1	10,000
West Rum River Trail	Parks and Recreation	PR15-06	3	390,000
Trail System Repairs & Preventative Maintenance	Parks and Recreation	PR17-04	n/a	40,000

<b>Project Name</b>	<b>Department</b>	<b>Project #</b>	<b>Priority</b>	<b>Project Cost</b>
Trail System Connections	Parks and Recreation	PR18-06	3	75,000
Port of Anoka Dock	Parks and Recreation	PR18-07	1	75,000
John Ward Bathroom Reconstruction	Parks and Recreation	PR20 - 01	1	20,000
Emerald Ash Borer Removal	Parks and Recreation	PR22-04	1	200,000
Upper Rum Riverbank Stabilization - trail repair	Parks and Recreation	PR23-01	n/a	60,000
Pontoon For Dock Installation	Parks and Recreation	PR24-01	3	40,000
Amphitheater	Parks and Recreation	PR24-03	n/a	20,000
Rum River Bank Stabilization - Woodbury House	Parks and Recreation	SW23-01	n/a	1,008,820
PD Parking Expansion/Repair	Police	PD18-01	2	50,000
Additional Staffing	Police	PD20-1	2	110,000
Leasing of Additional Squads	Police	PD22-01	2	57,600
Trunk Storm Sewer Improvements	Storm Utility	SW-16-02	3	100,000
Thurston Avenue Bridge Repair/Maintenance	Streets	ST 16-02	3	5,500
Sidewalk Extensions	Streets	ST 20-01	3	50,000
Plant Exterior Repairs at Wells 4&5	Water Utility	WU-004	3	40,000
<b>Total for 2023</b>				16,014,020

## 2024

Diamond Bright Replacement	Aquatic Center	AC18 - 02	n/a	180,000
ADA Accessibility Evaluation - all city facilities	Buildings	BM - 005	n/a	35,000
Walker Parking Ramp - Joint Caulking	Buildings	BM-MB-012	3	25,000
Public Services -Paint Bldg & Replace Shop Heaters	Buildings	BM-PW-002	2	90,000
Decorative Fence	Cemetery	CEM17-03	5	150,000
Preparation of Section 6 Blocks 1 - 3	Cemetery	CEM24 - 01	n/a	20,000
Hwy 10 Rebuild	Electric Utility	EU21-01	n/a	500,000
Reed Av Utility Improvements	Engineering	EN-15-05	n/a	115,000
Rum River Dam Modification Project	Engineering	EN-16-02	2	200,000
TH-47 Anoka Solution	Engineering	EN-18-01	3	1,010,000
Utility Expansion/Extension @ TH-47 & BNSF	Engineering	EN-19-01	2	209,000
7th Avenue Reconstruction Project	Engineering	EN-19-04	3	52,000
Bunker Lake Blvd Sewer Extension	Engineering	EN-19-08	3	60,000
2024 Street Surface Improvement Project	Engineering	EN-20-03	3	1,173,000
Anoka Agricultural Area - Improvements	Engineering	EN-22-02	n/a	250,000
2025 SRP - Jackson St Downtown Area	Engineering	EN-22-03	3	500,000
2024 Street Renewal - Franklin Area Phase II	Engineering	EN-23-02	3	2,594,800
Hwy 10 Rum River Project - Change Order #2	Engineering	EN-23-04	n/a	81,964
Hwy 10 Rum River Project - Change Order #5	Engineering	EN-23-05	n/a	6,556
Hwy 10 Rum River Project - Change Order #10	Engineering	EN-23-06	n/a	27,986
Castle Field Signal - Flashing Yellow Arrow	Engineering	EN-23-07	n/a	2,000
Hwy 10 Rum River Project - Change Order #13	Engineering	EN-23-08	n/a	139,630

<b>Project Name</b>	<b>Department</b>	<b>Project #</b>	<b>Priority</b>	<b>Project Cost</b>
New Partitions in Banquet Rooms	Greenhaven Golf Course	GC14-02	5	49,000
Cart Path	Greenhaven Golf Course	GC14-21	1	100,000
Install Grand Wood Doors to Entrance	Greenhaven Golf Course	GC17-10	5	8,000
Beautify Old Clubhouse Garbage Area	Greenhaven Golf Course	GC18-17	5	20,000
New Convection Oven for Kitchen	Greenhaven Golf Course	GC22-04	3	15,000
New Refer Equipment for Kitchen	Greenhaven Golf Course	GC24-01	3	10,000
HRRD Parking Facility - add 4th parking level	Parking	BM-008	n/a	750,000
Add East Ingress/Egress to HRRD Ramp	Parking	BM-011	n/a	20,000
HRRD Automated Parking Equipment	Parking	BM-021	5	100,000
Anoka Agricultural Area Improvements	Parks and Recreation	BM 24-01	n/a	250,000
Rum River Pedestrian Bridge - repaint	Parks and Recreation	PR06-31	3	150,000
Planting Trees	Parks and Recreation	PR09-23	1	10,000
Anoka Enterprise Park Trail connection	Parks and Recreation	PR14-01	n/a	50,000
7th Avenue Trail - Garfield to Castle	Parks and Recreation	PR15-05	4	30,000
Tennis & Basketball Court Rehab- Sorenson	Parks and Recreation	PR18-02	1	200,000
Boat SlipsExpansion & Replacements	Parks and Recreation	PR18-03	2	125,000
Highland Park Redevelopment	Parks and Recreation	PR21 - 02	2	125,000
JW Park - Skate Park Reconstruction	Parks and Recreation	PR22 - 02	1	375,000
Emerald Ash Borer Removal	Parks and Recreation	PR22-04	1	40,000
Rice Street - Gazebo Replacement	Parks and Recreation	PR24-02	n/a	30,000
Leasing of Additional Squads	Police	PD22-01	2	57,600
7th Av/TH47 Trunk Sanitary Sewer Capacity Project	Sanitary Utility	SW-009	3	521,000
Trunk Storm Sewer Improvements	Storm Utility	SW-16-02	3	100,000
Sidewalk Extensions	Streets	ST 20-01	3	50,000
Well Inspection and Repair	Water Utility	WU-008	3	65,000
Reconditioning of Water Tower 2 (Industrial Park)	Water Utility	WU-036	3	1,200,000
Anoka Wells 1 & 2 Stabilization	Water Utility	WU55	2	750,000

**Total for 2024** 12,622,536

**2025**

Aquatic Center Interior Floors	Aquatic Center	PR09-03	3	25,000
Filter Element Replacement	Aquatic Center	PR11-01	3	25,000
City Hall - Tuck point exterior walls	Buildings	BM-CH-011	3	75,000
Preparation of Section 6 Blocks 1 - 3	Cemetery	CEM24 - 01	n/a	345,000
East River Road Improvement Project	Engineering	EN-15-04	4	600,000
Reed Av Utility Improvements	Engineering	EN-15-05	n/a	607,400
Rum River Dam Modification Project	Engineering	EN-16-02	2	6,120,000
TH-47 Anoka Solution	Engineering	EN-18-01	3	5,270,000
7th Avenue Reconstruction Project	Engineering	EN-19-04	3	1,470,000
2025 Street Surface Improvement Project	Engineering	EN-20-04	3	4,103,000

<b>Project Name</b>	<b>Department</b>	<b>Project #</b>	<b>Priority</b>	<b>Project Cost</b>
2025 SRP - Jackson St Downtown Area	Engineering	EN-22-03	3	4,000,000
Castle Field Signal - Flashing Yellow Arrow	Engineering	EN-23-07	n/a	30,000
Bunker	Greenhaven Golf Course	GC10-04	1	200,000
Cart Path	Greenhaven Golf Course	GC14-21	1	100,000
Improve Patio and Add Wedding Site on East Side	Greenhaven Golf Course	GC17-02	4	100,000
Grand Upper Entrance	Greenhaven Golf Course	GC17-15	5	706,733
Make-Up Air for GH Kitchen	Greenhaven Golf Course	GH25-01	3	30,000
HRRD Parking Facility - add 4th parking level	Parking	BM-008	n/a	4,500,000
Add East Ingress/Egress to HRRD Ramp	Parking	BM-011	n/a	150,000
Rum River Trail - Rail Crossing	Parks and Recreation	PR10-01	2	40,000
John Ward Park Drainage Enhancement Project	Parks and Recreation	PR12-01	4	30,000
Anoka Enterprise Park Trail connection	Parks and Recreation	PR14-01	n/a	50,000
7th Avenue Trail - Garfield to Castle	Parks and Recreation	PR15-05	4	225,000
West Rum River Trail	Parks and Recreation	PR15-06	3	500,000
Trail System Repairs & Preventative Maintenance	Parks and Recreation	PR17-04	n/a	80,000
Highland Park Redevelopment	Parks and Recreation	PR21 - 02	2	150,000
Emerald Ash Borer Removal	Parks and Recreation	PR22-04	1	40,000
Leasing of Additional Squads	Police	PD22-01	2	57,600
7th Av/TH47 Trunk Sanitary Sewer Capacity Project	Sanitary Utility	SW-009	3	2,239,000
Sidewalk Extensions	Streets	ST 20-01	3	50,000
Well #9 Site Selection Analysis	Water Utility	WU-028	2	30,000
New Anoka Well 9	Water Utility	WU-032	3	2,000,000
<b>Total for 2025</b>				<b>33,948,733</b>

**2026**

City Hall - Exterior Reseal	Buildings	BM-CH-001	3	45,000
CRTV Development	Engineering	EN-09-02	3	400,000
Rum River Dam Gate Maintenance	Engineering	EN-09-04	n/a	1,600,000
Cart Path	Greenhaven Golf Course	GC14-21	1	50,000
Expand & Improve Deck on NW of Clubhouse	Greenhaven Golf Course	GC17-01	5	54,000
Put Clubhouse Irrigation on City Water	Greenhaven Golf Course	GC26-001	n/a	35,000
Green Haven Kitchen Exhaust Hood Repair	Greenhaven Golf Course	GH23-02	3	5,000
East Liquor Store Parking Lot Replacement	Liquor Stores	LQ20-01	3	30,000
2nd Avenue - Building Site #2 parking Lot	Parking	BM-009	4	54,000
Walker Parking Ramp - Masonry Repair	Parking	BM-MB-011	3	75,000
Riverfront Park - HRRD Construction	Parks and Recreation	PR06-26	3	2,100,000
Anoka Nature Preserve Park Development	Parks and Recreation	PR06-41	3	45,000
Anoka Station Park	Parks and Recreation	PR06-48	4	525,000
Rum River Trail - Rail Crossing	Parks and Recreation	PR10-01	2	750,000
John Ward Park Drainage Enhancement Project	Parks and Recreation	PR12-01	4	130,000

<b>Project Name</b>	<b>Department</b>	<b>Project #</b>	<b>Priority</b>	<b>Project Cost</b>
Sunny Acres Park Improvement Project	Parks and Recreation	PR12-03	3	400,000
Kings Island Improvements - Phase II	Parks and Recreation	PR14-04	4	160,000
Senior Center Addition	Parks and Recreation	PR22 - 01	2	75,000
Emerald Ash Borer Removal	Parks and Recreation	PR22-04	1	40,000
Leasing of Additional Squads	Police	PD22-01	2	42,600
8 1/2 Av Lift Station	Sanitary Utility	SW-016	n/a	150,000
Sidewalk Extentions	Streets	ST 20-01	3	50,000
Well Inspection and Repair	Water Utility	WU-008	3	65,000
New Trunk Water Main Phase 1	Water Utility	WU-030	3	1,421,000
Recondition of Water Tower 1 (5th & Brisbin)	Water Utility	WU-54	3	1,200,000
<b>Total for 2026</b>				9,501,600
<b>2027</b>				
Public Service & Electric Building Relocation	Buildings	BM-PW-011	5	20,000,000
Senior Center - Roof Insulation and Venting	Buildings	BM-SC-001	5	40,000
City Hall Rehabilitation Project	Buildings	PWBM-PW-010	5	1,330,000
Cart Path	Greenhaven Golf Course	GC14-21	1	50,000
2nd Avenue - Building Site #2 parking Lot	Parking	BM-009	4	306,800
Riverfront Park - HRRD Construction	Parks and Recreation	PR06-26	3	230,000
CR 116 Pedestrian Bridge - repaint	Parks and Recreation	PR06-32	4	150,000
Anoka Nature Preserve Park Development	Parks and Recreation	PR06-41	3	300,000
Sorenson Park Building - replacement	Parks and Recreation	PR06-44	2	450,000
Kings Island Improvements - Phase II	Parks and Recreation	PR14-04	4	150,000
Rum River Trail - Riverbank Stabilization	Parks and Recreation	PR16 - 01	3	150,000
Trail System Repairs & Preventative Maintenance	Parks and Recreation	PR17-04	n/a	80,000
Trail System Connections	Parks and Recreation	PR18-06	3	46,000
Senior Center Addition	Parks and Recreation	PR22 - 01	2	1,250,000
Leasing of Additional Squads	Police	PD22-01	2	42,600
Sidewalk Extentions	Streets	ST 20-01	3	50,000
New Elevated 1.5 Million Gal. Water Tower	Water Utility	WU-029	3	3,750,000
<b>Total for 2027</b>				28,375,400
<b>GRAND TOTAL</b>				100,462,289

City of Anoka, Minnesota  
*Equipment Replacement Plan*  
**2023 thru 2027**

**PROJECTS BY YEAR**

<b>Project Name</b>	<b>Department</b>	<b>Project #</b>	<b>Priority</b>	<b>Project Cost</b>
<b>2023</b>				
Engine #21	Anoka/Champlin Fire	FD23-01	3	695,000
Trailer	Anoka/Champlin Fire	FD23-02	5	15,000
Electrician Truck #123	Electric Utility	EU10-04	n/a	45,000
Pickup #138	Electric Utility	EU10-06	n/a	45,000
Trackhoe #159	Electric Utility	EU11-02	n/a	65,000
Bucket Truck #135	Electric Utility	EU17-01	n/a	300,000
Reel Trailer #104	Electric Utility	EU23-04	3	45,000
JD Approach Mower	Greenhaven Golf Course	GC16-02	1	47,000
Intermediate Rough Mower	Greenhaven Golf Course	GC-23-01	1	55,000
New Golf Car Fleet	Greenhaven Golf Course	GH22-11	2	400,000
Greens Seeder	Greenhaven Golf Course	GH27-01	1	14,500
Van	Liquor Stores	LQ05-01	n/a	37,000
MT trackless plow/ blower Unit 378	Parks and Recreation	PR06-15	n/a	175,000
TASER Replacement	Police	PD21-01	3	8,500
3/4 Ton Pick Up Truck	Public Works	MP-013	3	45,000
New Bituminous Hot-Box Truck (#21)	Public Works	MP-071	2	185,000
<b>Total for 2023</b>				<b>2,177,000</b>
<b>2024</b>				
Chief 1 SUV	Anoka/Champlin Fire	FD24-01	3	55,005
Thermal Imager	Anoka/Champlin Fire	FD24-02	n/a	10,000
Relocate Generator at City Hall	Buildings	BM-CH-003	3	120,000
Bucket Truck #146/1508	Electric Utility	EU13-01	n/a	235,000
Greenhaven - Facelift for exterior of clubhouse	Greenhaven Golf Course	BM-GH-004	1	100,000
Sprayer	Greenhaven Golf Course	GC14-20	1	100,000
Greens Aerifyer	Greenhaven Golf Course	GC16-01	1	35,000
Core Harvester	Greenhaven Golf Course	GC16-03	1	15,000
Reader Board - West store	Liquor Stores	LQ03-01	n/a	33,600
2003 John Deere 2020 progater/sprayer	Parks and Recreation	PR05-02	n/a	26,600

<b>Project Name</b>	<b>Department</b>	<b>Project #</b>	<b>Priority</b>	<b>Project Cost</b>
Zero Turn Mower	Parks and Recreation	PR06-51	n/a	12,000
Cross Country Ski Maintenance Equipment	Parks and Recreation	PR14-05	4	28,000
TASER Replacement	Police	PD21-01	3	8,500
1-1/2 ton Signage truck w/ compressor; 33	Public Works	MP-004	3	120,000
Power Ramp Sweeper; Addition to Fleet	Public Works	MP-007	3	50,000
Downtown Maintenance Vehicles	Public Works	MP-050	3	50,000
Mechanical Street Sweeper #22	Public Works	MP-051	n/a	235,000
Single Axle Dump Truck #17	Public Works	MP-069	2	230,000

**Total for 2024** 1,463,705

**2025**

Meter Reader Upgrades	Electric Utility	EU 20-03	n/a	75,000
Pickup #127	Electric Utility	EU10-07	n/a	34,200
Bucket Truck #143/1194	Electric Utility	EU11-01	n/a	300,000
Mini Sneaker #102/JG Puller	Electric Utility	EU19-02	n/a	0
Update Software - Finance	Information Technology	DP03-03	3	100,000
Software - Human Resources	Information Technology	IT15-01	n/a	39,000
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
John Deere 1445 tractor mower/snowblower/Broom/Cab	Parks and Recreation	PR06-13	n/a	60,000
TASER Replacement	Police	PD21-01	3	8,500
Skid Steer w/ bucket	Public Works	MP-019	n/a	55,000
Bull Dozer	Public Works	MP-061	3	100,000
Tracked Skid Steer	Public Works	MP-068	2	60,000
Tanker Truck #370	Public Works	MP-070	2	200,000
Painter/Striper; Auto 5900	Public Works	MP-075	2	12,000
Replacem Front-Mounted Broom for Front Mount Mower	Streets	ST 19-02	2	18,000
Backhoe, Rubber Tire	Water Utility	WU-035	n/a	125,000

**Total for 2025** 1,303,700

**2026**

Industrial Washer Machine x 2	Anoka/Champlin Fire	FD26-01	n/a	24,000
Industrial Dryer x 2	Anoka/Champlin Fire	FD26-02	n/a	20,200
Locater Truck - #134	Electric Utility	EU10-05	n/a	50,000
Mini Linesman #114	Electric Utility	EU10-11	n/a	162,000
Handhelds	Electric Utility	Handhelds	3	36,580
Towmaster Trailer #108	Electric Utility	Trailer	3	10,000
Greenhaven - Kitchen Ventilation	Greenhaven Golf Course	BM-GH-025	3	39,000
Fairway mower	Greenhaven Golf Course	GC09-03	2	71,000
HD Utility Vehicle	Greenhaven Golf Course	GC14-18	2	27,500

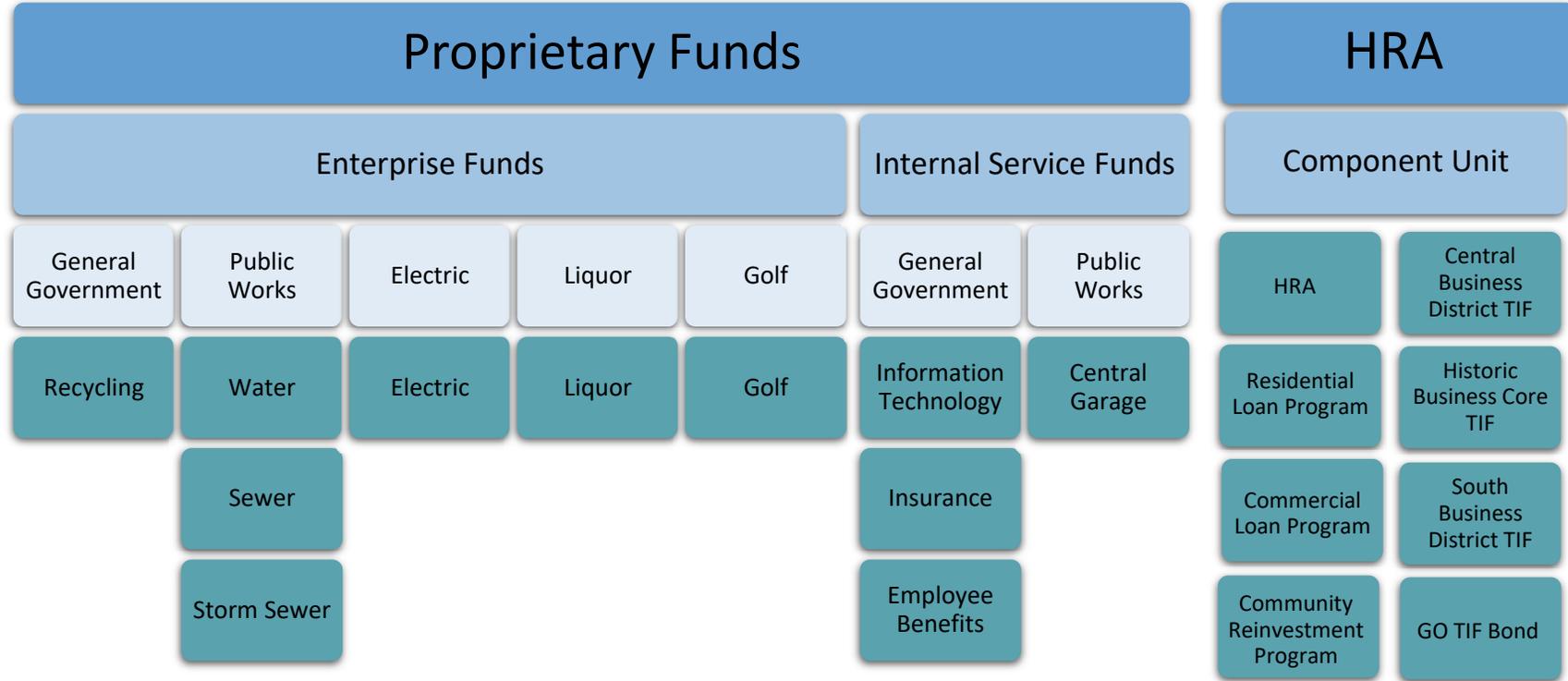
<b>Project Name</b>	<b>Department</b>	<b>Project #</b>	<b>Priority</b>	<b>Project Cost</b>
SM 180 rotary power lift hoist and jack	Parks and Recreation	PR06-08	5	16,400
Zero Turn Mower 72"	Parks and Recreation	PR06-18	3	12,000
MT trackless blower and plow	Parks and Recreation	PR06-22	n/a	150,000
TASER Replacement	Police	PD21-01	3	8,500
Loader, 3.5 yard: # 84	Public Works	MP-060	n/a	320,000
Purchase of Stormwater Maintenance Barge	Storm Utility	SW-10-03	4	85,000
<b>Total for 2026</b>				1,032,180
<b>2027</b>				
Digger Truck #122	Electric Utility	EU10-03	n/a	300,000
Forklift #160	Electric Utility	EU20-01	n/a	100,000
Portable Generator	Electric Utility	EU25-01	n/a	230,000
Top Dresser	Greenhaven Golf Course	GC02-4	1	16,000
Aerafier, Verti-Quake	Parks and Recreation	pr06-53	3	24,000
MT Trackless Snow Blower	Parks and Recreation	PR17-05	2	155,000
TASER Replacement	Police	PD21-01	3	8,500
3/4 Ton Pickup Truck with Snowplow 37	Public Works	MP-053	n/a	45,000
Tymco Air Sweeper	Public Works	MP-063	3	290,000
Electric Generator for Lift Stations	Sanitary Utility	SW-011	2	80,000
San. Sewer Maint. Truck w/Jib Crane #720	Sanitary Utility	SW-012	2	140,000
Well 3 Relocate Generator from City Hall	Water Utility	WU-021	2	50,000
<b>Total for 2027</b>				1,438,500
<b>GRAND TOTAL</b>				7,415,085

# City of Anoka, Minnesota 2023 Adopted Budget

## Governmental Funds

General Fund				Special Revenue Funds				Debt Service Funds	Capital Funds		
General Government	Public Works	Public Safety	Parks & Recreation	General Government	Public Works	Public Safety	Parks & Recreation	General Government	General Government	Public Works	Parks & Recreation
City Council	Engineering	Police	Community Programs	Urban Redevelopment	Walker Ramp	City Parking	Cemetery	Debt Service	Enterprise Park TIF District	State Road Improvement	Park Dedication
Administration	Streets	Security - Anoka High School	Event Center	Lodging		Round Up			Historical Rum River TIF District	Street Renewal	Park Capital
Elections	Municipal Buildings	Security - Downtown	Playgrounds, Fields and Recreation						South Ferry TIF District	Building Improvement	
Finance	Building Maintenance	School Liaison	Aquatic Center						Commuter Rail TIF District		
Assessing		Crime Free Housing	Senior Center						Greens of Anoka TIF District		
City Attorney		Civil Defense	Park Maintenance								
Planning & Community Development		Joint Fire Operations	City Beautification								
		Building Inspections									

# City of Anoka, Minnesota 2023 Adopted Budget



# City of Anoka, Minnesota 2023 Adopted Budget

## ALL FUNDS COMPARATIVE BY OBJECT CLASSIFICATION (EXCLUDING HRA)

<b>REVENUES</b>	<b>ACTUAL 2018</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>ADOPTED 2022</b>	<b>ADOPTED 2023</b>	Difference	Percent change
Property Tax	7,415,101	7,622,277	7,937,431	8,078,093	8,499,953	8,983,805	483,852	5.7%
Special Assessments	568,810	783,656	866,887	697,726	546,000	644,598	98,598	18.1%
Intergovernmental	2,956,142	5,935,694	11,214,043	8,999,275	35,962,886	30,233,624	(5,729,262)	-15.9%
Licenses & Permits	460,828	392,030	605,468	579,188	577,500	586,300	8,800	1.5%
Fines & Forfeitures	222,215	103,406	65,841	126,476	199,000	163,000	(36,000)	-18.1%
Interest Earnings	639,799	987,411	568,577	240,869	620,208	529,765	(90,443)	-14.6%
Charges for Services	4,244,512	3,820,968	4,098,694	4,926,423	4,519,410	5,167,280	647,870	14.3%
Utility Charges	34,083,274	33,915,026	34,601,041	36,294,327	36,740,950	39,379,000	2,638,050	7.2%
Merchandise Sales	4,326,286	4,347,323	5,007,145	4,764,293	4,638,300	3,411,750	(1,226,550)	-26.4%
Miscellaneous	1,367,648	1,279,833	2,128,984	2,553,368	759,574	833,970	74,396	9.8%
Franchise Fees	1,355,374	1,315,467	1,353,488	1,403,673	1,354,559	1,454,300	99,741	7.4%
Issuance of Bonds	-	-	5,530,701	6,199,498	6,000,000	5,000,000	(1,000,000)	-16.7%
Transfers In/Reserves	3,374,500	2,199,200	2,692,591	1,762,324	2,238,510	2,248,130	9,620	0.4%
<b>TOTAL REVENUES</b>	<b>\$ 61,014,489</b>	<b>\$ 62,702,291</b>	<b>\$ 76,670,891</b>	<b>\$ 76,625,533</b>	<b>\$ 102,656,850</b>	<b>\$ 98,635,522</b>	<b>\$ (4,021,328)</b>	<b>-3.9%</b>
<b>EXPENDITURES</b>								
Personal Services	11,489,510	12,248,648	11,922,914	12,379,848	14,715,590	14,096,817	(618,773)	-4.2%
Supplies	1,372,835	1,678,860	1,845,519	1,203,963	1,773,960	1,888,450	114,490	6.5%
Professional Services	5,045,409	4,529,038	5,071,622	6,518,579	7,914,464	6,459,271	(1,455,193)	-18.4%
Maintenance	3,847,046	5,150,973	6,080,143	3,413,800	3,094,750	5,501,820	2,407,070	77.8%
Merchandise for resale	3,288,226	3,324,593	3,806,964	3,594,257	3,530,500	2,619,000	(911,500)	-25.8%
Purchased Power	21,691,460	20,471,761	20,234,900	23,448,002	22,888,250	27,000,000	4,111,750	18.0%
Capital	6,321,888	8,532,730	17,122,150	13,943,210	39,958,935	28,684,368	(11,274,567)	-28.2%
Franchise Fees	953,506	912,549	921,051	973,475	920,000	920,000	-	0.0%
Depreciation	3,137,617	3,141,949	3,128,992	3,145,141	3,255,000	3,255,000	-	0.0%
Interest Expense	585,326	643,091	757,944	824,279	779,018	851,810	72,792	9.3%
Debt	675,000	680,000	700,000	685,000	1,105,000	1,045,000	(60,000)	-5.4%
Transfers Out	3,374,500	2,199,200	2,692,591	1,762,324	1,900,000	1,611,000	(289,000)	-15.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 61,782,323</b>	<b>\$ 63,513,392</b>	<b>\$ 74,284,790</b>	<b>\$ 71,891,878</b>	<b>\$ 101,835,467</b>	<b>\$ 93,932,536</b>	<b>\$ (7,902,931)</b>	<b>-7.8%</b>

# City of Anoka, Minnesota 2023 Adopted Budget

## BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

REVENUES	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ADOPTED 2022	ADOPTED 2023	Difference	Percent change
<b>GENERAL FUND</b>								
Property Taxes	\$ 6,826,423	\$ 7,000,263	\$ 7,282,910	\$ 6,722,149	\$ 7,438,003	\$ 7,562,372	\$ 124,369	1.67%
Intergovernmental	2,322,531	2,352,279	3,686,181	2,580,585	2,587,656	4,048,624	1,460,968	56.46%
Licenses & Permits	400,519	332,927	550,803	516,180	519,500	528,000	8,500	1.64%
Fines & Forfeitures	55,160	64,416	65,841	66,761	65,300	65,300	-	0.00%
Interest Earnings	66,818	242,323	44,094	(38,647)	20,000	20,000	-	0.00%
Charges for Services	1,060,709	792,428	516,930	885,181	821,200	818,300	(2,900)	-0.35%
Miscellaneous	198,654	167,606	146,391	182,699	159,830	210,630	50,800	31.78%
Franchise Fees	973,328	931,357	939,130	992,054	940,000	940,000	-	0.00%
Transfers In/Reserves	500,000	763,500	800,500	1,100,000	1,556,000	1,280,000	(276,000)	-17.74%
Total General Fund	\$ 12,404,142	\$ 12,647,099	\$ 14,032,780	\$ 13,006,962	\$ 14,107,489	\$ 15,473,226	\$ 1,365,737	9.68%
<b>SPECIAL REVENUES</b>								
Urban Redevelopment	\$ 171,455	\$ 91,331	\$ 201,937	\$ 271,488	\$ 277,110	\$ 291,500	\$ 14,390	5.19%
Round Up	34,141	30,807	29,507	29,405	30,050	30,050	-	0.00%
Police Forfeiture	13,724	11,253	19,791	36,760	10,050	-	(10,050)	-100.00%
Cemetery	66,263	118,392	89,262	77,537	87,250	98,500	11,250	12.89%
Parking	92,543	97,718	67,128	69,053	167,100	194,180	27,080	16.21%
Lodging	18,166	5,570	1,012	4,306	4,140	4,150	10	0.24%
Total Special Revenues	\$ 396,292	\$ 355,071	\$ 408,637	\$ 488,549	\$ 575,700	\$ 618,380	\$ 42,680	7.41%
<b>DEBT SERVICE FUNDS</b>								
Property Taxes	\$ 415	\$ 403	\$ 385,827	\$ 743,661	\$ 376,650	\$ 736,133	\$ 359,483	95.44%
Special Assessments	-	-	-	151,065	110,000	-	(110,000)	-100.00%
Interest	6,008	24,447	3,066	(5,301)	4,440	2,000	(2,440)	-54.95%
Transfers In	944,500	927,000	1,302,970	390,000	230,000	726,000	496,000	215.65%
Total Debt Service Funds	\$ 950,923	\$ 951,850	\$ 1,691,863	\$ 1,279,425	\$ 721,090	\$ 1,464,133	\$ 743,043	103.04%

# City of Anoka, Minnesota 2023 Adopted Budget

## BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

<b>REVENUES (continued)</b>	<b>ACTUAL 2018</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>ADOPTED 2022</b>	<b>ADOPTED 2023</b>	Difference	Percent change
<b>CAPITAL FUNDS</b>								
Building Capital Projects	\$ 105,045	\$ 514,115	\$ 1,089,113	\$ 6,394,552	\$ 6,119,000	\$ 79,000	\$ (6,040,000)	-98.71%
State Aid Construction	1,517,400	1,623,599	5,450,056	5,792,280	32,575,000	25,000,000	(7,575,000)	-23.25%
Street Renewal	2,235,205	3,169,007	7,848,570	1,022,873	1,488,789	6,527,198	5,038,409	338.42%
Park Capital Improvements	150,713	94,184	625,608	886,900	285,222	762,568	477,346	167.36%
City Tax Increment Districts	871,449	951,721	787,934	785,459	860,300	842,700	(17,600)	-2.05%
Total Capital Projects	\$ 4,879,812	\$ 6,352,626	\$ 15,801,281	\$ 14,882,064	\$ 41,328,311	\$ 33,211,466	\$ (8,116,845)	-19.64%
<b>ENTERPRISE FUNDS</b>								
Electric	\$ 29,994,135	\$ 29,800,902	\$ 29,933,624	\$ 31,400,333	\$ 31,681,800	\$ 34,542,137	\$ 2,860,337	9.03%
Water	2,041,603	1,902,871	2,136,866	2,245,532	2,125,390	2,252,000	126,610	5.96%
Sanitary Sewer	2,395,868	2,536,202	2,859,740	2,863,976	3,195,560	2,853,000	(342,560)	-10.72%
Storm Sewer	630,150	692,927	768,359	1,088,002	777,900	798,500	20,600	2.65%
Liquor	4,272,852	4,296,608	4,892,571	4,610,131	4,484,200	3,269,000	(1,215,200)	-27.10%
Golf	875,957	954,426	1,293,101	2,220,087	1,231,700	1,315,550	83,850	6.81%
Refuse Collection	96,821	344	-	-	-	-	-	0.00%
Recycling	303,508	346,868	390,994	471,138	379,300	458,450	79,150	20.87%
Total Enterprise Funds	\$ 40,610,894	\$ 40,531,148	\$ 42,275,255	\$ 44,899,199	\$ 43,875,850	\$ 45,488,637	\$ 1,612,787	3.68%
<b>INTERNAL SERVICE FUNDS</b>								
Garage	\$ 801,175	\$ 869,828	\$ 928,347	\$ 929,297	\$ 888,800	\$ 929,300	\$ 40,500	4.56%
Information Systems	443,239	478,691	569,835	571,316	592,200	690,180	97,980	16.55%
Insurance	425,303	462,353	534,218	512,006	507,260	685,200	177,940	35.08%
Employee Benefits	102,709	53,625	65,554	56,715	60,150	75,000	14,850	24.69%
Total Internal Service Funds	\$ 1,772,426	\$ 1,864,497	\$ 2,097,954	\$ 2,069,334	\$ 2,048,410	\$ 2,379,680	\$ 331,270	16.17%
<b>Total Revenues (sources)</b>	\$ 61,014,489	\$ 62,702,291	\$ 76,307,770	\$ 76,625,533	\$ 102,656,850	\$ 98,635,522	\$ (4,021,328)	-3.92%
<b>TOTAL SOURCES</b>	\$ 61,014,489	\$ 62,702,291	\$ 76,307,770	\$ 76,625,533	\$ 102,656,850	\$ 98,635,522	\$ (4,021,328)	-3.92%

# City of Anoka, Minnesota 2023 Adopted Budget

## BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

APPROPRIATIONS	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ADOPTED 2022	ADOPTED 2023	Difference	Percent change
<b>GENERAL FUND</b>								
Council	\$ 110,315	\$ 114,572	\$ 110,428	\$ 114,408	\$ 123,980	\$ 110,050	\$ (13,930)	-11.24%
Administrative Services	394,202	390,348	531,607	401,415	506,670	480,910	(25,760)	-5.08%
Finance	405,570	443,029	755,796	508,608	566,350	676,968	110,618	19.53%
Legal	191,817	204,276	193,328	227,488	205,000	260,000	55,000	26.83%
Planning & Comm Development	440,962	391,434	418,536	412,312	465,760	564,352	98,592	21.17%
Police	5,374,387	5,407,840	5,814,563	5,886,760	6,014,180	6,342,020	327,840	5.45%
Fire	672,565	706,800	725,300	739,200	738,554	765,556	27,002	3.66%
Building Inspections	156,026	173,238	188,504	240,986	263,870	273,382	9,512	3.60%
Municipal Buildings	373,847	321,324	474,697	315,974	319,630	676,350	356,720	111.60%
Public Works	1,227,250	1,458,695	1,303,728	1,365,322	1,871,360	1,900,070	28,710	1.53%
Recreation	1,100,053	1,164,223	1,054,060	1,126,850	1,541,880	1,833,498	291,618	18.91%
Parks	1,057,332	1,131,483	1,114,876	1,188,660	1,387,055	1,459,370	72,315	5.21%
Unallocated	103,301	68,382	21,614	51,473	103,200	103,200	-	0.00%
Transfers Out	569,500	567,000	800,000	-	-	27,500	27,500	0.00%
Total General Fund	\$ 12,177,127	\$ 12,542,644	\$ 13,507,037	\$ 12,579,456	\$ 14,107,489	\$ 15,473,226	\$ 1,365,737	9.68%
<b>SPECIAL REVENUES</b>								
Urban Redevelopment	\$ 75	\$ 101	\$ 125,135	\$ 263,508	\$ 277,110	\$ 265,400	\$ (11,710)	-4.23%
Round Up	26,193	26,130	44,668	29,613	30,050	30,050	-	0.00%
Police Forfeiture	11,034	300	10,514	830	10,050	-	(10,050)	-100.00%
Cemetery	77,556	84,883	73,037	109,881	87,150	98,500	11,350	13.02%
Parking	148,691	132,218	141,617	363,976	167,100	194,180	27,080	16.21%
Lodging	16,848	3,888	419	3,940	4,140	4,150	10	0.24%
Total Special Revenues	\$ 280,397	\$ 247,520	\$ 395,390	\$ 771,748	\$ 575,600	\$ 592,280	\$ 16,680	2.90%
<b>DEBT SERVICE FUNDS</b>								
Bond Principal (refunding)	\$ 675,000	\$ 680,000	\$ 704,475	\$ 685,000	\$ 1,105,000	\$ 1,045,000	\$ (60,000)	-5.43%
Bond Interest	272,586	253,263	312,306	369,638	339,839	412,631	72,792	21.42%
Total Debt Service Funds	\$ 947,586	\$ 933,263	\$ 1,016,781	\$ 1,054,638	\$ 1,444,839	\$ 1,457,631	\$ 12,792	0.89%

# City of Anoka, Minnesota 2023 Adopted Budget

## BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

<b>APPROPRIATIONS (Continued)</b>	<b>ACTUAL 2018</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>ADOPTED 2022</b>	<b>ADOPTED 2023</b>	Difference	Percent change
<b>CAPITAL FUNDS</b>								
Building Capital Projects	\$ 287,981	\$ 153,120	\$ 4,846,379	\$ 1,148,956	\$ 2,824,560	\$ 86,750	\$ (2,737,810)	-96.93%
State Aid Construction	2,458,153	1,947,000	5,576,266	6,802,620	32,575,000	25,000,000	(7,575,000)	-23.25%
Street Renewal	2,147,685	4,968,287	5,643,331	1,738,060	3,042,620	2,627,950	(414,670)	-13.63%
Park Capital Improvments	225,404	115,289	330,439	1,186,661	1,072,050	465,550	(606,500)	-56.57%
City Tax Increment Districts	1,629,270	2,172,428	1,246,657	3,700,771	660,299	658,649	(1,650)	-0.25%
Total Capital Projects	\$ 6,748,493	\$ 9,356,124	\$ 17,643,072	\$ 14,577,068	\$ 40,174,529	\$ 28,838,899	\$ (11,335,630)	-28.22%
<b>ENTERPRISE FUNDS</b>								
Electric	\$ 29,948,345	\$ 28,482,896	\$ 27,513,313	\$ 29,856,031	\$ 31,529,610	\$ 34,554,230	\$ 3,024,620	9.59%
Water	1,468,895	1,439,048	1,911,085	1,574,214	1,853,010	1,629,580	(223,430)	-12.06%
Sanitary Sewer	2,364,116	2,430,634	2,577,764	2,361,470	2,611,930	2,880,380	268,450	10.28%
Storm Sewer	260,386	280,825	536,048	413,226	450,590	451,850	1,260	0.28%
Liquor	4,138,686	4,405,934	4,848,402	4,831,317	4,883,440	3,768,280	(1,115,160)	-22.84%
Golf	1,087,698	1,103,760	1,234,609	1,400,623	1,305,060	1,469,495	164,435	12.60%
Refuse Collection	101,636	-	-	-	-	-	-	0.00%
Recycling	315,201	359,142	387,052	435,740	394,840	449,960	55,120	13.96%
Total Enterprise Funds	\$ 39,684,963	\$ 38,502,239	\$ 39,008,273	\$ 40,872,621	\$ 43,028,480	\$ 45,203,775	\$ 2,175,295	5.06%
<b>INTERNAL SERVICE FUNDS</b>								
Garage	\$ 935,157	\$ 990,456	\$ 846,184	\$ 770,834	\$ 989,840	\$ 1,031,950	\$ 42,110	4.25%
Information Systems	445,348	496,716	657,841	531,680	655,900	655,880	(20)	0.00%
Insurance	466,721	409,463	573,218	686,554	657,390	602,135	(55,255)	-8.41%
Employee Benefits	42,853	34,967	108,182	47,279	201,400	76,760	(124,640)	-61.89%
Total Internal Service Funds	\$ 1,890,079	\$ 1,931,602	\$ 2,185,425	\$ 2,036,347	\$ 2,504,530	\$ 2,366,725	\$ (137,805)	-5.50%
<b>Total Appropriations (uses)</b>	\$ 61,728,645	\$ 63,513,392	\$ 73,755,978	\$ 71,891,878	\$ 101,835,467	\$ 93,932,536	\$ (7,902,931)	-7.76%
<b>TOTAL SOURCES (USES)</b>	\$ (714,156)	\$ (811,101)	\$ 2,551,792	\$ 4,733,655	\$ 821,383	\$ 4,702,986	\$ 3,881,603	472.57%
<b>Source or (Use) of Equity or Fund Balance</b>	\$ (714,156)	\$ (811,101)	\$ 2,551,792	\$ 4,733,655	\$ 821,383	\$ 4,702,986	\$ 3,881,603	472.57%

# City of Anoka, Minnesota 2023 Adopted Budget

## BUDGET SUMMARY - MAJOR VS NON MAJOR FUNDS (EXCLUDING HRA)

<b>REVENUES</b>	<b>ACTUAL 2018</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>ADOPTED 2022</b>	<b>ADOPTED 2023</b>	Difference	Percent change
<b>MAJOR GOVERNMENTAL FUNDS</b>								
General Fund	\$ 12,404,142	\$ 12,647,099	\$ 14,032,780	\$ 13,006,962	\$ 14,107,489	\$ 15,473,226	\$ 1,365,737	9.68%
Building Improvement	105,045	514,115	1,089,113	6,394,552	6,119,000	79,000	(6,040,000)	-98.71%
State Aid Construction	1,517,400	1,623,599	5,450,056	5,792,280	32,575,000	25,000,000	(7,575,000)	100.00%
Street Renewal	2,235,205	3,169,007	7,848,570	1,022,873	1,488,789	6,527,198	5,038,409	338.42%
City Tax Increment Districts	871,449	951,721	787,934	785,459	860,300	842,700	(17,600)	-2.05%
Total Major Governmental Funds	17,133,241	18,905,541	29,208,453	27,002,126	55,150,578	47,922,124	(7,228,454)	-13.11%
<b>NON-MAJOR GOVERNMENTAL FUNDS</b>	1,497,928	1,401,105	2,726,108	2,654,874	1,582,012	2,845,081	1,263,069	79.84%
Total Governmental funds	\$ 18,631,169	\$ 20,306,646	\$ 31,934,561	\$ 29,657,000	\$ 56,732,590	\$ 50,767,205	\$ (5,965,385)	-10.51%
<b>MAJOR ENTERPRISE FUNDS</b>								
Electric	\$ 29,994,135	\$ 29,800,902	\$ 29,933,624	\$ 31,400,333	\$ 31,681,800	\$ 34,542,137	\$ 2,860,337	9.03%
Water	2,041,603	1,902,871	2,136,866	2,245,532	2,125,390	2,252,000	126,610	5.96%
Sanitary Sewer	2,395,868	2,536,202	2,859,740	2,863,976	3,195,560	2,853,000	(342,560)	-10.72%
Storm Sewer	630,150	692,927	768,359	1,088,002	777,900	798,500	20,600	2.65%
Liquor	4,272,852	4,296,608	4,892,571	4,610,131	4,484,200	3,269,000	(1,215,200)	-27.10%
Total Major Enterprise funds	39,334,608	39,229,510	40,591,160	42,207,974	42,264,850	43,714,637	1,449,787	3.43%
<b>NON-MAJOR ENTERPRISE FUNDS</b>	1,276,286	1,301,638	1,684,095	2,691,225	1,611,000	1,774,000	163,000	10.12%
<b>INTERNAL SERVICE FUNDS</b>								
Total Proprietary funds	\$ 42,383,320	\$ 42,395,645	\$ 44,373,209	\$ 46,968,533	\$ 45,924,260	\$ 47,868,317	\$ 1,944,057	4.23%
<b>Total Revenues (sources)</b>	<b>\$ 61,014,489</b>	<b>\$ 62,702,291</b>	<b>\$ 76,307,770</b>	<b>\$ 76,625,533</b>	<b>\$ 102,656,850</b>	<b>\$ 98,635,522</b>	<b>\$ (4,021,328)</b>	<b>-3.92%</b>

# City of Anoka, Minnesota 2023 Adopted Budget

## BUDGET SUMMARY - MAJOR VS NON MAJOR FUNDS (EXCLUDING HRA)

<b>APPROPRIATIONS</b>	<b>ACTUAL 2018</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>ADOPTED 2022</b>	<b>ADOPTED 2023</b>	Difference	Percent change
<b>MAJOR GOVERNMENTAL FUNDS</b>								
General Fund	\$ 12,177,127	\$ 12,542,644	\$ 13,507,037	\$ 12,579,456	\$ 14,107,489	\$ 15,473,226	\$ 1,365,737	9.68%
Building Improvement	287,981	153,120	4,846,379	1,148,956	2,824,560	86,750	2,628,632	-96.93%
State Aid Construction	2,458,153	1,947,000	5,576,266	6,802,620	32,575,000	25,000,000	(7,575,000)	0.00%
Street Renewal	2,147,685	4,968,287	5,643,331	1,738,060	3,042,620	2,627,950	(414,670)	-13.63%
City Tax Increment Districts	1,629,270	2,172,428	1,246,657	3,700,771	660,299	658,649	(1,650)	-0.25%
Total Major Governmental Funds	18,700,216	21,783,479	30,819,670	25,969,863	53,209,968	43,846,575	(9,363,393)	-17.60%
<b>NON-MAJOR GOVERNMENTAL FUNDS</b>	1,453,387	1,296,072	1,742,610	3,013,047	3,092,489	2,515,461	(577,028)	-18.66%
Total Governmental Funds	\$ 20,153,603	\$ 23,079,551	\$ 32,562,280	\$ 28,982,910	\$ 56,302,457	\$ 46,362,036	\$ (9,940,421)	-17.66%
<b>MAJOR ENTERPRISE FUNDS</b>								
Electric	\$ 29,948,345	\$ 28,482,896	\$ 27,513,313	\$ 29,856,031	\$ 31,529,610	\$ 34,554,230	\$ 3,024,620	9.59%
Water	1,468,895	1,439,048	1,911,085	1,574,214	1,853,010	1,629,580	(223,430)	-12.06%
Sanitary Sewer	2,364,116	2,430,634	2,577,764	2,361,470	2,611,930	2,880,380	268,450	10.28%
Storm Sewer	260,386	280,825	536,048	413,226	450,590	451,850	1,260	0.28%
Liquor	4,138,686	4,405,934	4,848,402	4,831,317	4,883,440	3,768,280	(1,115,160)	-22.84%
Total Major Enterprise funds	38,180,428	37,039,337	37,386,612	39,036,258	41,328,580	43,284,320	1,955,740	4.73%
<b>NON MAJOR ENTERPRISE FUNDS</b>	1,504,535	1,462,902	1,621,661	1,836,363	1,699,900	1,919,455	219,555	12.92%
<b>INTERNAL SERVICE FUNDS</b>								
Total Proprietary funds	\$ 41,575,042	\$ 40,433,841	\$ 41,193,698	\$ 42,908,968	\$ 45,533,010	\$ 47,570,500	\$ 2,037,490	4.47%
<b>Total Appropriations (uses)</b>	<b>\$ 61,728,645</b>	<b>\$ 63,513,392</b>	<b>\$ 73,755,978</b>	<b>\$ 71,891,878</b>	<b>\$ 101,835,467</b>	<b>\$ 93,932,536</b>	<b>\$ (7,902,931)</b>	<b>-7.76%</b>
<b>Source or (Use) of Equity or Fund Balance</b>	<b>\$ (714,156)</b>	<b>\$ (811,101)</b>	<b>\$ 2,551,792</b>	<b>\$ 4,733,655</b>	<b>\$ 821,383</b>	<b>\$ 4,702,986</b>	<b>\$ 3,881,603</b>	<b>472.57%</b>

**City of Anoka, Minnesota  
2023 Adopted Budget  
Schedule of Tax Levies**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
General Fund Levy	\$6,838,335	\$7,028,564	\$7,303,005	\$6,696,100	\$7,435,003	\$7,559,372	1.67%
Debt Service Levy	-	-	-	750,000	376,650	736,133	95.44%
Total Levy	<u>6,838,335</u>	<u>7,028,564</u>	<u>7,303,005</u>	<u>7,446,100</u>	<u>7,811,653</u>	<u>8,295,505</u>	6.19%
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
Housing & Redevelopment Authority: HRA Levy	<u>\$252,000</u>	<u>\$273,380</u>	<u>\$295,814</u>	<u>\$313,000</u>	<u>\$329,400</u>	<u>\$345,800</u>	4.98%

City of Anoka, Minnesota  
2023 Adopted Budget  
Estimated Cost of City Services

	ADOPTED 2023	
	% of Levy	Amount of Levy
City Council	1.07%	9.95
City Administration & Elections	4.55%	42.18
Finance	6.32%	58.49
City Attorney	1.94%	17.98
Planning & Development	4.67%	43.26
Unallocated	-1.25%	(11.58)
<b>GENERAL GOVERNMENT</b>	<b>17.30%</b>	<b>\$ 160.27</b>
Public Works	0.41%	3.79
Building Maint	1.40%	12.98
<b>PUBLIC WORKS</b>	<b>1.81%</b>	<b>\$ 16.77</b>
Police	45.60%	422.37
Police Security	8.18%	75.73
<i><b>Police Total</b></i>	<i><b>53.78%</b></i>	<i><b>498.10</b></i>
Fire	7.49%	69.36
Building Inspections	-2.41%	(22.33)
<b>PUBLIC SAFETY</b>	<b>58.86%</b>	<b>\$ 545.12</b>
Recreation	2.78%	25.71
Senior Center	2.12%	19.60
Aquatic Center	-3.87%	(35.83)
Park Maintenance	12.13%	112.37
<b>PARKS &amp; RECREATION</b>	<b>13.16%</b>	<b>\$ 121.86</b>
<b>DEBT SERVICE</b>	<b>8.87%</b>	<b>\$ 82.16</b>
<b>Average Cost of City Services</b>	<b>100%</b>	<b>\$ 926.18</b>

2023 Levy based on a home with a 2022 estimated market value of \$310,600

# City of Anoka, Minnesota 2023 Adopted Budget

## CITY OF ANOKA FULL-TIME EQUIVALENTS

	2018 AUTHORIZED	2019 AUTHORIZED	2020 AUTHORIZED	2021 ACTUAL	2022 BUDGETED	2023 BUDGETED
CITY MANAGER-ADMINISTRATION	3.45	3.45	3.45	3.45	3.45	4.05
ASSESSING	1.00	1.00	1.00	1.00	1.00	1.45
FINANCE	4.70	4.70	4.70	4.70	4.70	4.70
COMMUNITY DEVELOPMENT	1.00	1.00	1.00	1.00	1.00	0.90
PLANNING & PROPERTY INSPECTION	3.05	2.80	2.80	2.80	2.80	1.90
<b>TOTAL GENERAL GOVERNMENT</b>	<b>13.20</b>	<b>12.95</b>	<b>12.95</b>	<b>12.95</b>	<b>12.95</b>	<b>13.00</b>
BUILDING INSPECTION	1.20	1.20	1.20	1.20	1.20	2.23
POLICE	29.95	33.00	31.25	32.25	32.25	33.55
SECURITY - REGIONAL TREATMENT CENTER	1.60	0.00	0.00	0.00	0.00	0.00
SECURITY - HIGH SCHOOL	0.10	0.15	0.15	0.15	0.15	0.20
SCHOOL LIASON OFFICER	1.85	1.85	1.85	1.85	1.85	1.50
DOWNTOWN LIASON-CRIME FREE HOUSING	3.50	5.00	6.00	6.00	7.00	8.32
POLICE	37.00	40.00	39.25	40.25	41.25	43.57
<b>TOTAL PUBLIC SAFETY</b>	<b>38.20</b>	<b>41.20</b>	<b>40.45</b>	<b>41.45</b>	<b>42.45</b>	<b>45.80</b>
BUILDING MAINTENANCE	1.48	1.50	1.50	1.50	1.50	0.90
MUNICIPAL BUILDINGS	0.43	0.45	0.45	0.45	0.45	0.85
ENGINEERING	1.30	1.30	1.30	1.30	1.30	1.43
STREETS	6.48	7.70	7.70	7.70	7.70	6.98
<b>TOTAL PUBLIC WORKS</b>	<b>9.68</b>	<b>10.95</b>	<b>10.95</b>	<b>10.95</b>	<b>10.95</b>	<b>10.15</b>
EVENT CENTER	0.38	0.40	0.40	0.40	0.40	0.62
SENIOR CENTER	0.55	0.60	0.60	0.60	0.60	2.28
AQUATIC CENTER	0.40	0.60	0.60	0.60	0.60	0.65
COMMUNITY PROGRAMS AND RECREATION	2.65	2.25	2.25	2.25	2.25	0.87
MUNICIPAL PARKS	4.50	6.45	5.45	5.45	5.45	6.02
SHADE TREE BEAUTIFICATION	0.20	0.20	0.20	0.20	0.20	0.47
<b>TOTAL PARKS AND RECREATION</b>	<b>8.68</b>	<b>10.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>10.90</b>
<b>TOTAL GENERAL FUND</b>	<b>69.76</b>	<b>75.60</b>	<b>73.85</b>	<b>74.85</b>	<b>75.85</b>	<b>79.85</b>
HRA	1.00	1.00	1.00	1.00	1.00	1.00
PARKING	0.85	0.85	0.85	0.85	0.85	0.83
CEMETERY	0.60	0.65	0.65	0.65	0.65	0.20
CENTRAL EQUIPMENT (GARAGE)	1.55	1.55	1.55	1.55	1.55	1.50
ELECTRIC	18.30	18.30	18.30	18.30	18.30	21.90
WATER	3.55	3.55	3.55	3.55	3.55	3.20
SEWER	2.95	2.95	2.95	2.95	2.95	3.20
LIQUOR STORES	4.00	4.00	4.00	4.00	5.00	10.00
GOLF COURSE	2.95	2.95	3.95	3.95	3.95	4.00
RECYCLING	0.35	0.35	0.35	0.35	0.35	0.35
<b>TOTAL OTHER FUNDS</b>	<b>36.10</b>	<b>36.15</b>	<b>37.15</b>	<b>37.15</b>	<b>38.15</b>	<b>46.18</b>
	<b>105.86</b>	<b>111.75</b>	<b>111.00</b>	<b>112.00</b>	<b>114.00</b>	<b>126.025</b>

Starting with 2023 FTE calculation includes part time hours per department\*

# City of Anoka, Minnesota 2023 Adopted Budget

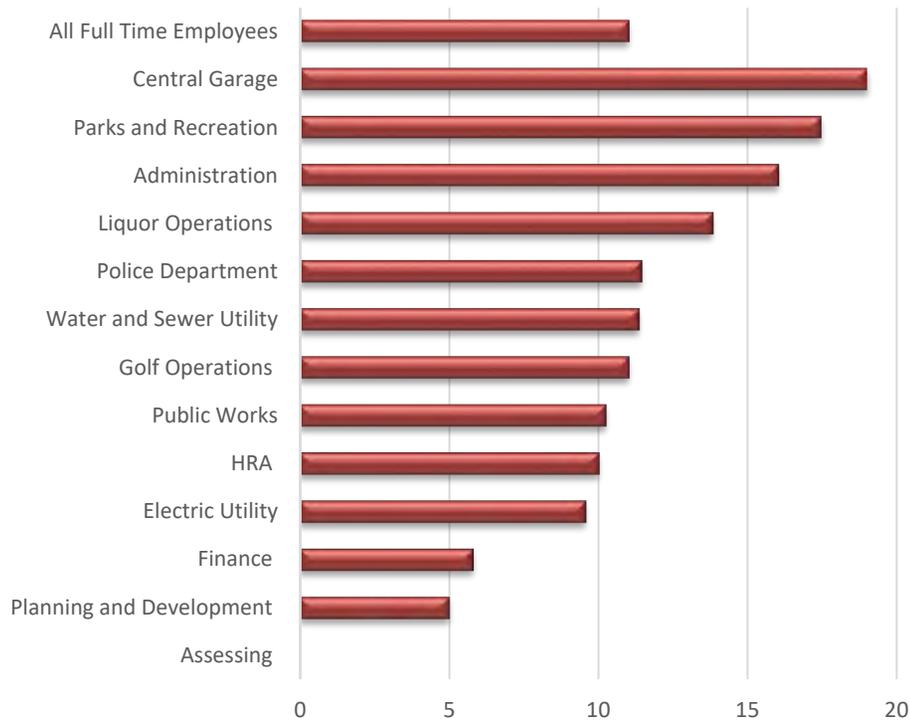
## YEARS OF SERVICE AND COMPENSATION INFORMATION

The City of Anoka strives to attract the most knowledgeable, skilled, and experienced employees available. To meet that goal, the City makes every attempt to provide market-based compensation and benefits packages to its employees, both union and non-union. The City went through an extensive comparable worth study to insure that pay structures were equivalent to other local governments when taking population into account. The initial study was completed in late 2019, and implemented in the spring of 2020. A second study was begun in 2021 to review salaries that were not analyzed during the first study. Both studies are accounted for in budgeted salary changes. The City is currently wrapping up contract negotiations with union employees, and has budgeted for anticipated increases.

The City, like most other governments, uses a graded, step-based pay structure, where the position is graded between 1 and 22, and the starting salary is 80% of the actual salary. Employees reach full salary at 5 years of service. Most departments will not need to budget more than the annual cost of living adjustment as most employees have reached full salary level. Some departments may see decreases to budgeted salaries in 2024 due to upcoming planned retirements.

The following charts show age of service by department and a recent history of Council approved compensation plan adjustments.

### Average years of service, full time employees Years of Service



### 10-year Compensation Plan History

<i>Year</i>	<i>Amount</i>	<i>CPI increase*</i>
2013	2.00%	1.97%
2014	3.00%	1.40%
2015	2.00%	-0.62%
2016	3.00%	1.55%
2017	2.50%	2.18%
2018	3.00%	2.40%
2019	2.50%	2.10%
2020	3.25%	1.16%
2021	3.25%	1.34%
2022	3.00%	6.47%
2023	3.25%	7.11%
Future	Varies	Varies
Average	2.79%	2.46%

\*From Bureau of Labor Statistics,  
CPI for All Urban Consumers

# City of Anoka, Minnesota 2023 Adopted Budget

## Principal Taxpayers

Taxpayer	Type of Business	Pay 2023 Tax Capacity	Percent of Total Tax Capacity
3500 Thurston LLC	Industrial	461,735	1.74%
Cutters Grove Ltd	Apartments	454,506	1.71%
Hoffman Enclosures	Industrial	385,943	1.45%
AD CENTER LLC	Ammunition Warehousing	340,326	1.28%
Federal Cartridge Corp	Ammunition Warehousing	334,902	1.26%
Walker Senior Housing	Senior Apartments	331,496	1.25%
Homestead at Anoka	Senior Apartments	314,813	1.19%
Paul and Eleanor Sade Trust	Sheet Steel Fabrication	309,360	1.17%
CRW Anoka	Furniture Warehouse	286,984	1.08%
Cretex Companies	Medical Device Manufacturing	282,938	1.07%
<b>Total</b>		<b>3,503,003</b>	<b>13.20%</b>

## 2020 Per Capita Current Expenditures for Metro Area Cities with Population 14,000-24,000\*\*

City	Rank of 229 Cities in the state with population above 2,500	2021 Population Estimate	Expenditure per capita
Hopkins	39	18,926	1,079
South St Paul	54	20,745	982
Stillwater	71	19,464	883
New Brighton	74	23,705	881
Golden Valley	84	22,334	863
Hastings	98	22,301	816
West St Paul	102	20,882	804
Robbinsdale	106	14,838	788
Columbia Heights	111	21,859	774
Forest Lake	117	20,991	764
<b>Anoka</b>	<b>121</b>	<b>18,041</b>	<b>756</b>
Crystal	134	23,083	712
New Hope	135	21,870	710
Farmington	179	23,654	572
Champlin	194	23,786	525
<b>Average</b>	<b>108</b>	<b>21,099</b>	<b>794</b>

\*\* Excluding Metro Cities without police departments

Source: Minnesota State Auditor

**City of Anoka, Minnesota  
2023 Adopted Budget  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN YEARS**

Year	Population <sup>1</sup>	Median Age <sup>1</sup>	City Average # of Employees <sup>2</sup>	City Annual Income Per Employee <sup>2</sup>	County Annual Income Per Employee <sup>2</sup>	7-County Metro Area Annual Income Per Employee <sup>2</sup>	Total City Personal Income (amounts in thousands) <sup>3</sup>	County Unemployment Rate <sup>2</sup>	7-County Metro Area Unemployment Rate <sup>2</sup>
2013	17,248		13,705	50,648	45,604	59,852	694,131	4.5	4.1
2014	17,276		14,376	50,180	47,736	58,136	721,388	3.7	3.3
2015	17,345		15,374	51,064	49,920	60,268	785,058	3.5	3.1
2016	17,350		15,198	51,324	50,336	60,840	780,022	3.8	3.4
2017	17,995		15,209	53,924	51,792	62,920	820,130	3.0	2.7
2018	18,205		15,397	53,508	53,300	64,740	823,876	3.0	2.6
2019	18,573		14,840	54,444	54,756	66,456	807,949	3.2	2.8
2020	17,921	37.7	13,799	59,020	57,980	71,604	814,417	4.8	4.4
2021	18,041		13,813	62,556	60,944	74,360	864,086	2.6	2.5
2022	18,041		14,156	65,919	61,273	76,717	933,123	2.7	2.5

Sources:

<sup>1</sup> Met Council

<sup>2</sup> Minnesota Department of Employment and Economic Development

<sup>3</sup> City average employees times annual income

# City of Anoka, Minnesota 2023 Adopted Budget

## GENERAL FUND SUMMARY BUDGET

<b>SOURCES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Property Taxes	\$ 6,826,423	\$ 7,000,263	\$ 7,282,910	\$ 6,722,149	\$ 7,438,003	\$ 7,562,372	1.67%
Intergovernmental	2,322,531	2,352,279	3,686,181	2,580,585	2,587,656	4,048,624	56.46%
Licenses & Permits	400,519	332,927	550,803	516,180	519,500	528,000	1.64%
Fines & Forfeitures	55,160	64,416	65,841	66,761	65,300	65,300	0.00%
Interest Earnings	39,712	205,823	40,923	14,209	20,000	20,000	0.00%
Gain(loss) fair value of inv	27,106	36,500	3,171	(52,856)	-	-	0.00%
Charges for Services	1,060,709	792,428	516,930	885,181	821,200	818,300	-0.35%
Miscellaneous	198,654	167,606	146,391	182,699	159,830	210,630	31.78%
Franchise Fees	973,328	931,357	939,130	992,054	940,000	940,000	0.00%
Transfers In/Reserves	500,000	763,500	800,500	1,100,000	1,556,000	1,280,000	-17.74%
<b>Total Revenue</b>	<b>\$ 12,404,142</b>	<b>\$ 12,647,099</b>	<b>\$ 14,032,780</b>	<b>\$ 13,006,962</b>	<b>\$ 14,107,489</b>	<b>\$ 15,473,226</b>	<b>9.68%</b>
<b>USES</b>							
Council	\$ 110,315	\$ 114,572	\$ 110,428	\$ 114,408	\$ 123,980	\$ 110,050	-11.24%
Administrative Services	394,202	390,348	531,607	401,415	506,670	480,910	-5.08%
Finance	405,570	443,029	755,796	508,608	566,350	676,968	19.53%
Legal	191,817	204,276	193,328	227,488	205,000	260,000	26.83%
Planning & Comm Development	440,962	391,434	418,536	412,312	465,760	564,352	21.17%
Police	5,374,387	5,407,840	5,814,563	5,886,760	6,014,180	6,342,020	5.45%
Fire	672,565	706,800	725,300	739,200	738,554	765,556	3.66%
Building Inspections	156,026	173,238	188,504	240,986	263,870	273,382	3.60%
Municipal Buildings	373,847	321,324	474,697	315,974	319,630	676,350	111.60%
Public Works	1,227,250	1,458,695	1,303,728	1,365,322	1,871,360	1,900,070	1.53%
Recreation	1,100,053	1,164,223	1,054,060	1,126,850	1,541,880	1,833,498	18.91%
Parks	1,057,332	1,131,483	1,114,876	1,188,660	1,387,055	1,459,370	5.21%
Unallocated	103,301	68,382	21,614	51,473	103,200	103,200	0.00%
Transfers Out	569,500	567,000	800,000	-	-	27,500	100.00%
<b>Total Expenditures</b>	<b>\$ 12,177,127</b>	<b>\$ 12,542,644</b>	<b>\$ 13,507,037</b>	<b>\$ 12,579,456</b>	<b>\$ 14,107,489</b>	<b>\$ 15,473,226</b>	<b>9.68%</b>
Net Change in Fund Balance	\$ 227,015	\$ 104,455	\$ 525,743	\$ 427,506	\$ (151,000)	\$ (580,000)	
Fund Balance	\$ 4,963,693	\$ 5,068,148	\$ 5,593,891	\$ 6,021,397	\$ 5,870,397	\$ 5,290,397	

# City of Anoka, Minnesota 2023 Adopted Budget

## GENERAL FUND SUMMARY BUDGET

### GENERAL FUND EXPENDITURES

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
<b>General Government:</b>							
Employee Services	\$ 1,183,692	\$ 1,127,422	\$ 1,138,967	\$ 1,124,783	\$ 1,285,740	\$ 1,451,802	12.92%
Supplies	7,603	5,534	206,373	231,744	7,700	5,700	-25.97%
Professional Services	557,430	602,269	323,894	286,745	547,320	608,970	11.26%
Maintenance	128,304	186,187	362,075	20,959	27,000	25,808	-4.41%
Capital Outlay	39,684	11,953	-	-	-	-	0.00%
Total General Government	<u>1,916,713</u>	<u>1,933,365</u>	<u>2,031,309</u>	<u>1,664,231</u>	<u>1,867,760</u>	<u>2,092,280</u>	<u>12.02%</u>
<b>Public Safety:</b>							
Employee Services	4,564,532	4,583,330	4,321,325	5,048,986	5,293,410	5,415,350	2.30%
Supplies	86,056	134,092	97,319	138,053	118,100	126,600	7.20%
Professional Services	432,334	437,113	438,233	489,975	505,040	625,640	23.88%
Maintenance	411,289	399,507	1,126,725	450,732	330,500	447,812	35.50%
Contractual Fire	672,565	706,800	725,300	739,200	738,554	765,556	3.66%
Capital Outlay	36,202	27,036	19,465	-	31,000	-	-100.00%
Total Public Safety	<u>6,202,978</u>	<u>6,287,878</u>	<u>6,728,367</u>	<u>6,866,946</u>	<u>7,016,604</u>	<u>7,380,958</u>	<u>5.19%</u>
<b>Public Works:</b>							
Employee Services	585,894	721,923	776,017	768,393	985,620	988,280	0.27%
Supplies	25,903	14,290	27,470	29,767	26,200	26,200	0.00%
Professional Services	117,792	88,533	159,258	184,531	182,870	308,360	68.62%
Maintenance	380,318	586,495	815,680	649,895	946,300	922,580	-2.51%
Capital Outlay	117,343	47,454	-	48,710	50,000	331,000	562.00%
Total Public Works	<u>1,227,250</u>	<u>1,458,695</u>	<u>1,778,425</u>	<u>1,681,296</u>	<u>2,190,990</u>	<u>2,576,420</u>	<u>17.59%</u>
<b>Park &amp; Recreation:</b>							
Employee Services	1,218,984	1,210,305	1,215,753	1,342,175	1,444,580	1,451,110	0.45%
Supplies	93,026	157,876	99,188	134,764	161,400	164,400	1.86%
Professional Services	320,973	383,460	343,908	390,416	389,860	395,690	1.50%
Maintenance	434,507	486,274	475,082	425,406	519,400	550,500	5.99%
Capital Outlay	89,895	57,791	35,005	22,749	413,695	731,168	76.74%
Total Park & Recreation	<u>2,157,385</u>	<u>2,295,706</u>	<u>2,168,936</u>	<u>2,315,510</u>	<u>2,928,935</u>	<u>3,292,868</u>	<u>12.43%</u>
<b>Unallocated:</b>							
Transfers	569,500	567,000	800,000	-	-	27,500	100.00%
Maintenance/contingency	103,301	-	-	51,473	103,200	103,200	0.00%
Total Unallocated	<u>672,801</u>	<u>567,000</u>	<u>800,000</u>	<u>51,473</u>	<u>103,200</u>	<u>130,700</u>	<u>26.65%</u>
<b>TOTALS</b>	<u><u>\$ 12,177,127</u></u>	<u><u>\$ 12,542,644</u></u>	<u><u>\$ 13,507,037</u></u>	<u><u>\$ 12,579,456</u></u>	<u><u>\$ 14,107,489</u></u>	<u><u>\$ 15,473,226</u></u>	<u><u>9.68%</u></u>

# City of Anoka, Minnesota 2023 Adopted Budget

## GENERAL FUND SUMMARY BUDGET

### GENERAL FUND COMPARATIVE EXPENDITURES BY OBJECT CLASSIFICATION

<b>TOTAL GENERAL FUND:</b>	2018 <u>ACTUAL</u>	2019 <u>ACTUAL</u>	2020 <u>ACTUAL</u>	2021 <u>ACTUAL</u>	2022 <b>ADOPTED</b>	2023 <b>ADOPTED</b>	PERCENT CHANGE
Employee Services	\$ 7,553,102	\$ 7,642,980	\$ 7,452,062	\$ 8,284,337	\$ 9,009,350	\$ 9,306,542	3.30%
Supplies	212,588	311,792	430,350	534,328	313,400	322,900	3.03%
Professional Services	1,428,529	1,511,375	1,265,293	1,351,667	1,625,090	1,938,660	19.30%
Maintenance	1,354,418	1,658,463	2,779,562	1,546,992	1,823,200	1,946,700	6.77%
Contractual Fire	672,565	706,800	725,300	739,200	738,554	765,556	3.66%
Capital Outlay	283,124	144,234	54,470	71,459	494,695	1,062,168	114.71%
Contingency	103,301	-	-	51,473	103,200	103,200	0.00%
Transfers	569,500	567,000	800,000	-	-	27,500	100.00%
TOTAL	<u>\$ 12,177,127</u>	<u>\$ 12,542,644</u>	<u>\$ 13,507,037</u>	<u>\$ 12,579,456</u>	<u>\$ 14,107,489</u>	<u>\$ 15,473,226</u>	<u>9.68%</u>

**DEPARTMENT 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.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Increase enforcement of rental housing statutes and codes

Seek single family housing and redevelopment back to single family options

**Fiscal responsibility and promotion of the area's business climate**

Maintain balanced city budget

Develop special entertainment district

**Protection and upkeep of city streets, parks, trails and riverfronts**

Respond fluidly to Hwy 10 congestion

Enhance capital and related maintenance for parks and trail connections

**Other important objectives**

Enhance communications with citizens using diverse methods

Have a strong, safe, and vibrant downtown

Each year the Council and City Manager hold meetings to establish goals for the upcoming budget cycle. The departments use the Council goals to establish plans of action to best reach those goals. The full presentation is available online at [www.anokaminnesota.com/536/Goals-Sessions](http://www.anokaminnesota.com/536/Goals-Sessions)

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Budget

**Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.**

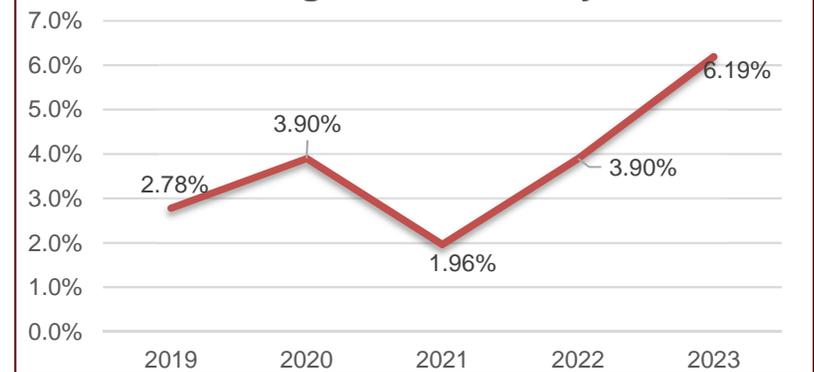
*Measure effectiveness*

Change in tax levy	1.96%	3.90%	6.19%
Change in general fund expenditures	-2.86%	9.76%	9.68%
City tax rate	34.253%	34.237%	30.738%
General fund expenditures per Anoka Citizen	\$697.27	\$779.42	\$852.52

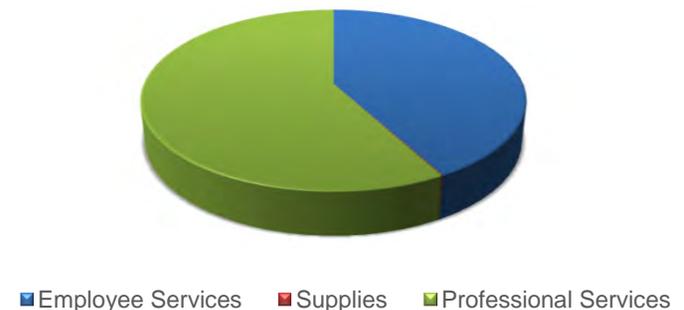
**Highlights/Significant Changes for 2023:**

In 2023, Sam Scott took office as a new City Council member. Of the 6.19% levy increase for 2023, only 1.67% was General Fund, the remaining 4.52% increase was in Debt Service. Debt service needs increased in 2023 due to the Park Maintenance facility payments starting for the building that was completed in 2021. The 6.19% total increase in 2023 represents the staff's best efforts to maintain the Council's goal of providing a multitude of services for a minimal cost, minimizing excessive spending, and keeping a balanced budget

**% Change to Gross Levy**



**2023 EXPENDITURES BY CATEGORY**



PER CAPITA EXPENSE:	ACTUAL	BUDGETED	BUDGETED
	2021	2022	2023
Monthly	\$ 0.53	\$ 0.57	\$ 0.51
Annual	\$ 6.34	\$ 6.85	\$ 6.06

# City of Anoka, Minnesota 2023 Adopted Budget

## GENERAL FUND - CITY COUNCIL SUMMARY BUDGET

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
<b>REVENUES</b>							
Miscellaneous	\$ 2,368	\$ 150	\$ 1,600	\$ -	\$ 150	\$ 150	0.00%
Total Revenue	<u>\$ 2,368</u>	<u>\$ 150</u>	<u>\$ 1,600</u>	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ 150</u>	<u>0.00%</u>
<b>EXPENDITURES</b>							
Employee Services	\$ 39,217	\$ 41,389	\$ 36,066	\$ 45,769	\$ 44,100	\$ 46,200	4.76%
Supplies	60	179	37	-	100	100	0.00%
Professional Services	71,038	73,004	74,325	68,639	79,780	63,750	-20.09%
Total Expenditure	<u>\$ 110,315</u>	<u>\$ 114,572</u>	<u>\$ 110,428</u>	<u>\$ 114,408</u>	<u>\$ 123,980</u>	<u>\$ 110,050</u>	<u>-11.24%</u>
<b>Supported by taxes and aid</b>	\$ (107,947)	\$ (114,422)	\$ (108,828)	\$ (114,408)	\$ (123,830)	\$ (109,900)	-11.25%

**DEPARTMENT 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, implements policies of the City, 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. Administration is responsible for certain facets of personnel such as labor contracts, employment hires and benefits administration. The administration department also oversees elections. 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.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Lead weekly development meetings with key staff

**Fiscal responsibility and accountability in government**

Facilitate wellness initiatives and training to reduce lost time or medical expense

**Protection and upkeep of city assets**

Ensure human resource practices conform to various regulations

**Other important objectives**

Create and distribute quarterly newsletters to residents

Utilize website, social media and leader board to disseminate information

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Budget

**Council goal: development, redevelopment and housing**

*Measure effectiveness and business efforts*

Number of development team meetings held	42	47	48
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**Council goals: eliminate excessive spending, protect City assets**

*Measure effectiveness*

Workers comp incidents (lost time and/or med expense)	8	7	5
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**Council goal: enhance communication with residents**

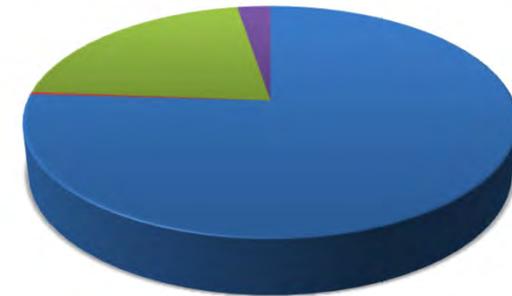
*Measure outreach*

Number of visitors to website	245,766	521,316	400,000
Newsletters mailed	33,132	34,215	34,000
Voter participation-City	no election	63%	no election
Voter participation-State	no election	61%	no election

**Highlights/Significant Changes for 2023:**

For 2023, council approved to hire a 0.5 FTE in the city administration department to handle the increased paperwork resulting from the City taking over as fiscal agent for the Anoka Champlin Fire Department. The ACFD has a high turnover rate of paid on call employees. The City will remain the fiscal agent until 2031. Since there is no election in 2023, the employee services costs were decreased by \$20,000 for 2023.

**2023 EXPENDITURES BY CATEGORY**



■ Employee Services                      ■ Supplies  
■ Professional Services                      ■ Maintenance

**PER CAPITA EXPENSE:**

	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
Monthly	\$ 1.85	\$ 2.33	\$ 2.21
Annual	\$ 22.25	\$ 27.99	\$ 26.50

**STAFFING LEVELS**

	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
FTE units budgeted	3.45	3.45	4.05

**Authorized Personnel**

City Manager	1	1	1
Assistant City Manager	1	1	1
Communications Coordinator	1	1	1
Administrative Assistant	1	1	1.5

# City of Anoka, Minnesota 2023 Adopted Budget

## GENERAL FUND - ADMINISTRATION AND ELECTIONS SUMMARY BUDGET

	2018	2019	2020	2021	2022	2023	PERCENT
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
<b>REVENUES</b>							
Licenses & Permits	\$ 10,735	\$ 10,325	\$ 12,790	\$ 15,760	\$ 11,000	\$ 11,000	0.00%
Intergovernmental	-	-	97,955	-	-	-	0.00%
Miscellaneous	29,470	3,669	1,466	1,192	1,500	1,500	0.00%
Total Revenue	<u>\$ 40,205</u>	<u>\$ 13,994</u>	<u>\$ 112,211</u>	<u>\$ 16,952</u>	<u>\$ 12,500</u>	<u>\$ 12,500</u>	<u>0.00%</u>
<b>EXPENDITURES</b>							
Employee Services	\$ 270,884	\$ 278,514	\$ 331,756	\$ 299,890	\$ 383,460	\$ 365,100	-4.79%
Supplies	2,917	1,623	10,115	1,644	3,500	1,500	-57.14%
Professional Services	109,169	86,143	97,447	89,437	107,210	101,810	-5.04%
Maintenance	11,232	24,068	92,289	10,444	12,500	12,500	0.00%
Total Expenditure	<u>\$ 394,202</u>	<u>\$ 390,348</u>	<u>\$ 531,607</u>	<u>\$ 401,415</u>	<u>\$ 506,670</u>	<u>\$ 480,910</u>	<u>-5.08%</u>
<b>Supported by taxes and aid</b>	\$ (353,997)	\$ (376,354)	\$ (419,396)	\$ (384,463)	\$ (494,170)	\$ (468,410)	-5.21%

**DEPARTMENT DESCRIPTION:**

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

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Ensure timely communication of financial information to Council and staff

**Fiscal responsibility and accountability in government**

Monitor cash flow needs to minimize use of inter-fund borrowing

Ensure financial data is compliant with GASB, attain unmodified audit opinion

**Protection and upkeep of city assets**

Maintain fixed asset system and accurately report/depreciate value of assets

Produce capital improvement and equipment replacement documents for staff

**Other important goal and objectives**

Produce and submit Adopted Budget, Annual Comprehensive Finance Report and Popular Annual Financial Report that adhere to GFOA standards for quality and qualify for GFOA award programs

**PERFORMANCE MEASURES:**

	2020	2021	2022 Budget	2023 Budget
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**Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.**

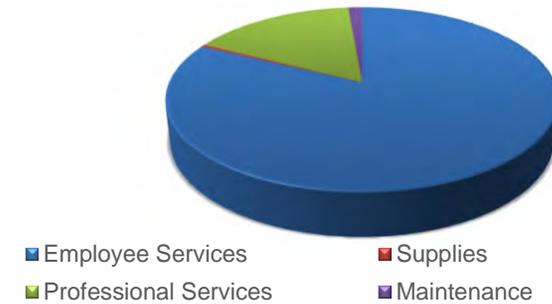
*Measure effectiveness*

Budget performance: General fund expended vs budget	102.08%	97.85%		100%
Budget performance: General fund revenues vs budget	106.06%	101.20%		100%
GFOA awards applied for/received	3	3		3

**Highlights/Significant Changes for 2023:**

The finance department had several wage adjustments in 2022 comparable worth study that lead to increases in salary. The finance department has also increased salary budget to account for the phase out retirement plan of the City Assessor, who will remain on in a limited part time capacity while the new City Assessor acclimates to Anoka. In 2023 the finance department will have decreased charges for services revenue and increase professional services related to bookkeeping for the Lower Rum River Watershed Management Organization.

**2023 EXPENDITURES BY CATEGORY**



PER CAPITA EXPENSE:	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
Monthly	\$ 2.35	\$ 2.61	\$ 3.11
Annual	\$ 28.19	\$ 31.29	\$ 37.30

STAFFING LEVELS	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
FTE units budgeted	5.7	5.7	6.15

**Authorized Personnel**

Finance Director	1	1	1
Assistant Finance Director	1	1	1
City Assessor	1	1	1
Accountant II	1	1	1
Accounting Clerk	2	2	2
Administrative Assistant	1	1	1.5

# City of Anoka, Minnesota 2023 Adopted Budget

## GENERAL FUND - FINANCE AND ASSESSING SUMMARY BUDGET

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
<b>REVENUES</b>							
Charges for Services	\$ 1,085	\$ 5,205	\$ 6,005	\$ 29,057	\$ 25,900	\$ 23,500	-9.27%
Intergovernment	-	-	256,886	-	-	-	0.00%
Miscellaneous	5,713	3,378	2,584	1,265	2,000	2,000	0.00%
<b>Total Revenue</b>	<b>\$ 6,798</b>	<b>\$ 8,583</b>	<b>\$ 265,475</b>	<b>\$ 30,322</b>	<b>\$ 27,900</b>	<b>\$ 25,500</b>	<b>-8.60%</b>
<b>EXPENDITURES</b>							
Employee Services	\$ 327,948	\$ 359,828	\$ 406,989	\$ 419,174	\$ 462,360	\$ 556,410	20.34%
Supplies	1,304	2,269	2,979	1,439	2,600	2,600	0.00%
Professional Services	69,772	74,030	79,903	77,480	90,890	108,650	19.54%
Maintenance	6,546	6,902	265,925	10,515	10,500	9,308	-11.35%
<b>Total Expenditure</b>	<b>\$ 405,570</b>	<b>\$ 443,029</b>	<b>\$ 755,796</b>	<b>\$ 508,608</b>	<b>\$ 566,350</b>	<b>\$ 676,968</b>	<b>19.53%</b>
<b>Supported by taxes and aid</b>	<b>\$ (398,772)</b>	<b>\$ (434,446)</b>	<b>\$ (490,321)</b>	<b>\$ (478,286)</b>	<b>\$ (538,450)</b>	<b>\$ (651,468)</b>	<b>20.99%</b>

**DEPARTMENT 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.

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Budget

**Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.**

*Measure effectiveness*

Budget performance: expended vs budget	99.34%	115.56%	100%
Average cycle time per legal matter, in hours	new in 2023	new in 2023	new in 2023

**Council goal: ensure the constitutional rights of residents and business owners are not infringed**

*Measure effectiveness*

Number of meetings attended, Council and worksession	C - 20	C - 21	C - 20
	W - 5	W - 8	W - 8

**General Legal Services**

City Attorney: Scott Baumgartner  
Berglund, Baumgartner, Kimball & Glaser LLC  
2140 Fourth Ave N  
Anoka, MN 55303

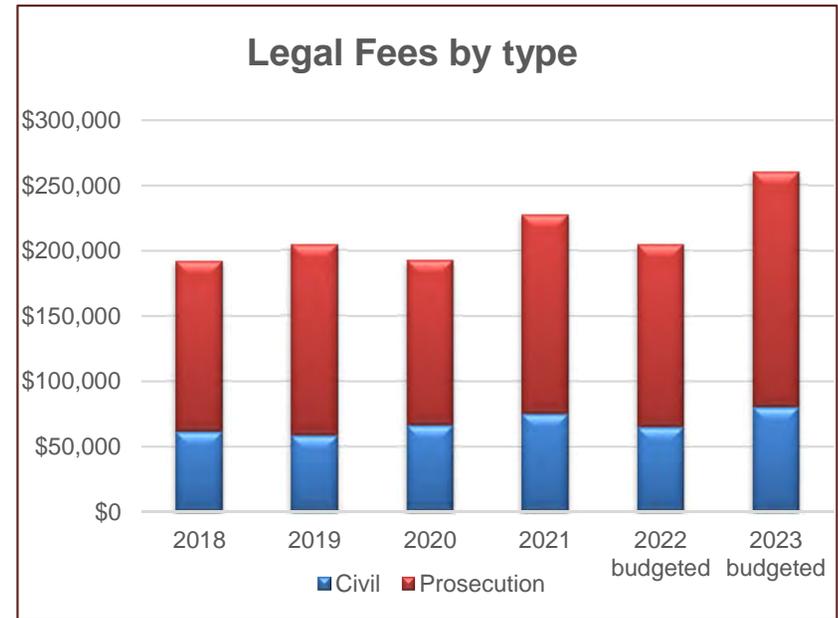
**Criminal Matters**

Hicken, Scott, Howard & Anderson, P.A.  
2150 Third Ave N #300  
Anoka, MN 55303

**Highlights/Significant Changes for 2023:**

2023 legal costs are budgeted for projected cost increases of more than 25%. The prosecutorial costs are expected to rise more than the civil costs. Budgeting for this department is based on historical actual costs for legal services and includes analyzing the times when costs were high and attempting to accurately project when costs will rise again.

**Legal Fees by type**



EXPENDITURES:	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
Professional services	\$ 227,488	\$ 205,000	\$ 260,000
<b>TOTAL</b>	<b>\$ 227,488</b>	<b>\$ 205,000</b>	<b>\$ 260,000</b>

PER CAPITA EXPENSE:	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
Monthly	\$ 1.05	\$ 0.94	\$ 1.19
Annual	\$ 12.61	\$ 11.33	\$ 14.33

City of Anoka, Minnesota  
2023 Adopted Budget

**GENERAL FUND - LEGAL SUMMARY BUDGET**

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
<b>REVENUES</b>							
Court Fines	\$ 54,940	\$ 54,439	\$ 44,096	\$ 48,091	\$ 50,000	\$ 50,000	0.00%
Intergovernment	-	-	837	-	-	-	0.00%
Total Revenue	<u>\$ 54,940</u>	<u>\$ 54,439</u>	<u>\$ 44,933</u>	<u>\$ 48,091</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>0.00%</u>
<b>EXPENDITURES</b>							
Legal	\$ 61,289	\$ 58,339	\$ 66,963	\$ 74,992	\$ 65,000	\$ 80,000	23.08%
Prosecution	130,528	145,937	126,365	152,496	140,000	180,000	28.57%
Total Expenditure	<u>\$ 191,817</u>	<u>\$ 204,276</u>	<u>\$ 193,328</u>	<u>\$ 227,488</u>	<u>\$ 205,000</u>	<u>\$ 260,000</u>	<u>26.83%</u>
<b>Supported by taxes and aid</b>	\$ (136,877)	\$ (149,837)	\$ (148,395)	\$ (179,397)	\$ (155,000)	\$ (210,000)	35.48%

**DEPARTMENT DESCRIPTION:**

This department 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.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Continue emphasis on property inspections and enforcement of City codes

Create opportunities for new tax base and development

**Fiscal responsibility and accountability in government**

Ensure future land use and planning practices create opportunity to attract new tax base while working to retain or expand existing commercial business

**Protection and upkeep of city assets**

Through enforcement of building codes, zoning codes, and rental licensing the

City can protect, preserve and enhance infrastructure while protecting economy

**Other important goal and objectives**

Attract desired retailers including grocery and fine dining

The City completed the 2040 comprehensive plan in 2021, and it is available online at <https://www.anokaminnesota.com/716/2040-Comprehensive-Plan>

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Budget

**Council goal: increase enforcement of rental housing statutes and City codes**

*Measure effectiveness*

Rental inspections	140	94	115
Code enforcement citations	113	62	90

**Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.**

*Measure effectiveness*

Budget performance: expended vs budget	94.94%	83.72%	100%
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**Highlights/Significant Changes for 2023:**

The addition of an administrative assistant to the department in 2022 enhanced communication with residents regarding enforcement of rental licensing as well as administration of citations. Through communication with residents, the department was able to close 42 enforcement cases in 2022. Going in to 2023 there are 50 unresolved cases, varying from an initial warning to 2nd citations. Staff are monitoring vacant residential and commercial properties.

**2023 EXPENDITURES BY CATEGORY**



■ Employee Services ■ Supplies ■ Professional Services ■ Maintenance

PER CAPITA EXPENSE:	ACTUAL	BUDGETED	BUDGETED
	2021	2022	2023
Monthly	\$ 1.90	\$ 2.14	\$ 2.59
Annual	\$ 22.85	\$ 25.73	\$ 31.09

STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2021	2022	2023
FTE units budgeted	3.8	3.8	2.8

**Authorized Personnel**

Planning/Development Director	1	1	1
Senior City Planner	1	1	1
Housing and Code Inspector	1	1	1
Administrative Assistant	0	0.5	0.5

# City of Anoka, Minnesota 2023 Adopted Budget

## GENERAL FUND - PLANNING AND COMMUNITY DEVELOPMENT SUMMARY BUDGET

	2018	2019	2020	2021	2022	2023	PERCENT
<b>REVENUES</b>	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Plan Check/Review Fees	\$ 2,625	\$ 1,195	\$ 8,060	\$ 7,800	\$ 3,000	\$ 3,000	0.00%
Code Violations	-	9,261	21,694	18,470	15,000	15,000	0.00%
Rental license inspection	45,055	43,209	39,090	40,546	50,000	50,000	0.00%
Vacant building registration	2,400	1,550	1,800	450	2,000	2,000	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Miscellaneous	5,260	71	115	40	500	500	0.00%
<b>Total Revenue</b>	<b>\$ 55,340</b>	<b>\$ 55,286</b>	<b>\$ 70,759</b>	<b>\$ 67,306</b>	<b>\$ 70,500</b>	<b>\$ 70,500</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Employee Services	\$ 376,027	\$ 333,717	\$ 364,156	\$ 359,950	\$ 395,820	\$ 484,092	22.30%
Supplies	928	743	751	1,173	1,500	1,500	0.00%
Professional Services	60,681	52,936	49,768	51,189	64,440	74,760	16.01%
Maintenance	3,326	4,038	3,861	-	4,000	4,000	0.00%
<b>Total Expenditure</b>	<b>\$ 440,962</b>	<b>\$ 391,434</b>	<b>\$ 418,536</b>	<b>\$ 412,312</b>	<b>\$ 465,760</b>	<b>\$ 564,352</b>	<b>21.17%</b>
<b>Supported by taxes and aid</b>	<b>\$ (385,622)</b>	<b>\$ (336,148)</b>	<b>\$ (347,777)</b>	<b>\$ (345,006)</b>	<b>\$ (395,260)</b>	<b>\$ (493,852)</b>	<b>24.94%</b>

**DEPARTMENT DESCRIPTION:**

The mission of the Anoka Police Department is to maintain the peace and the protection of the community through diligent enforcement of laws and effective response to calls for service.

The goals of the Anoka Police Department are to (1) Effectively respond to the commission of crime by maintaining a proactive patrol and investigative unit and by vigorous prosecution of criminals; (2) Educate and communicate with our citizens concerning public safety issues in order to harden potential targets of crime and to draw the citizens and police into a closer working relationship; (3) Instill public confidence in the police department by exercising sound management practices that provide firm direction, commitment to excellence, and a professional working environment whereby officers can deliver police services in an efficient and expedient manner. The civil defense section of public safety has the primary purpose to coordinate other city departments or governmental units in the safeguarding of life and property during and following emergencies such as natural disaster, unusual occurrences or war.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Continue to make Anoka a desirable location by proactive patrols

**Fiscal responsibility and accountability in government**

Maintain leased vehicle fleet vs city owned fleet to maximize cash flow

**Protection and upkeep of city assets**

Renew and maintain outdoor early warning siren maintenance/testing contracts.

**Other important objectives**

Engage the public with multiple events - Cookout with Cops, Cops and Cones

Recruit and retain quality employees

**PERFORMANCE MEASURES:**

**2021                      2022                      2023 Budget**

**Council goal: promote a safe, strong and vibrant downtown**

*Measure effectiveness*

Assaults 5th Degree	133	122	120
Property Damage Crash	349	724	700
Calls for service	22,547	23,101	23,000
Number certified emergency managers	2	3	3
Number of animals picked up or trapped	153	71	160

**Council goal: enhance communication with citizens**

*Measure outreach*

Department press releases	6	3	3
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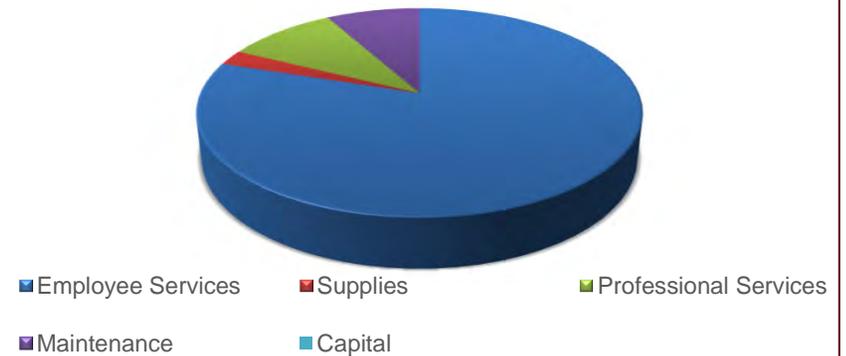
**Highlights/Significant Changes for 2023:**

The Anoka Law Enforcement Training Center will be finished in March of 2023. De-escalation training and deadly force decision making training will be a priority for Anoka County Law Enforcement. Gun Safety and Hunter Safety will take place in the summer of 2023.

The Anoka Police will commit an officer to respond to traffic complaints and will be responsible for enforcing traffic violations as a primary function.

The Police Department will promote 2 new Sergeants and 1 Captain to fill vacancies from retirements in 2023.

**2023 EXPENDITURES BY CATEGORY**



PER CAPITA EXPENSE:	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
Monthly	\$ 22.85	\$ 23.09	\$ 24.35
Annual	\$ 274.16	\$ 277.06	\$ 292.18

STAFFING LEVELS	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
FTE units budgeted	32.25	32.25	33.55

**Authorized Personnel**

Chief of Police	1	1	1
Captain	2	2	2
Sergeant	5	5	5
Investigator	4	4	4
Officer	14	15	15
CSO	2	2	2
Executive Assistant	1	1	1
Records Tech	3.5	3.5	3.5

# City of Anoka, Minnesota 2023 Adopted Budget

## GENERAL FUND - POLICE AND CIVIL DEFENSE SUMMARY BUDGET

<b>REVENUES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Licenses	\$ 78,139	\$ 54,391	\$ 48,035	\$ 74,259	\$ 68,500	\$ 77,000	12.41%
State Aid Police Svcs	243,603	260,283	274,080	262,754	265,000	265,000	0.00%
Police Services	116,351	110,338	114,234	88,038	108,900	90,400	-16.99%
Intergovernmental	47,975	51,713	669,604	53,879	50,000	80,000	60.00%
Miscellaneous	30,984	5,425	1,566	2,446	5,000	5,000	0.00%
<b>Total Revenue</b>	<b>\$ 517,052</b>	<b>\$ 482,150</b>	<b>\$ 1,107,519</b>	<b>\$ 481,376</b>	<b>\$ 497,400</b>	<b>\$ 517,400</b>	<b>4.02%</b>
<b>EXPENDITURES</b>							
Employee Services	\$ 3,627,617	\$ 3,743,101	\$ 3,499,132	\$ 3,993,797	\$ 4,137,350	\$ 4,241,000	2.51%
Supplies	86,008	133,959	97,152	137,872	117,500	126,000	7.23%
Professional Services	361,830	367,474	368,251	387,092	414,150	505,210	21.99%
Maintenance	325,099	327,673	1,035,976	427,444	314,800	430,900	36.88%
Capital	36,202	27,036	19,465	-	31,000	-	-100.00%
<b>Total Expenditure</b>	<b>\$ 4,436,756</b>	<b>\$ 4,599,243</b>	<b>\$ 5,019,976</b>	<b>\$ 4,946,205</b>	<b>\$ 5,014,800</b>	<b>\$ 5,303,110</b>	<b>5.75%</b>
<b>Supported by taxes and aid</b>	<b>\$ (3,919,704)</b>	<b>\$ (4,117,093)</b>	<b>\$ (3,912,457)</b>	<b>\$ (4,464,829)</b>	<b>\$ (4,517,400)</b>	<b>\$ (4,785,710)</b>	<b>5.94%</b>

**DEPARTMENT DESCRIPTION:**

Anoka-Hennepin School District has contracted with the City to provide licensed police officers to serve as liaison between the school and students. The primary mission is to provide education, crime prevention, and protection for students and staff. There are four elementary, one middle, and one high schools within the borders of Anoka. The security unit provides contractual law enforcement security services to the Senior High in the City of Anoka. The purpose of the unit is to provide protection for students and staff and to preserve the peace on the campus through patrols and investigations. This service is paid for by the school district.

CSO security services officers, COPPS officer, and Crime Prevention Tech all work towards two goals, (1) liaison with downtown business owners to provide crime prevention training and techniques and tracking nuisance properties and (2) enforcement of the city's Crime Free Drug Free rental ordinance.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Enhancement of business crime watch programs

**Fiscal responsibility and accountability in government**

Annual negotiation of security contracts so fees reflect costs

**Protection and upkeep of city assets**

Development of recruitment program for CSO officers

**Other important objectives**

Continue DARE drug education at Anoka elementary schools

Conduct a Citizen Academy

**PERFORMANCE MEASURES:**

2021 2022 2023 Budget

**Council goal: promote a safe, strong and vibrant downtown**

*Measure effectiveness*

	2021	2022	2023 Budget
Parking lot patrols	24	24	25
LMA meetings attended	2	4	4
Crime Free Drug Free violations on tenant leases	17	2	5
Foot patrols in school	45	45	45
Juvenile conferences	25	25	25
Dare program graduates	266	266	266

**Highlights/Significant Changes for 2023:**

The COPPS Unit will remain diligent in enforcing Crime Free and Drug Free lease violations for rental property. The Unit will find new ways to engage positively with the community in Anoka. The COPPS Unit will host a Citizens Academy to demonstrate policing to the public.

**2023 EXPENDITURES BY CATEGORY**



Employee Services Supplies  
Professional Services Maintenance

PER CAPITA EXPENSE:	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
Monthly	\$ 4.34	\$ 4.60	\$ 4.77
Annual	\$ 52.13	\$ 55.21	\$ 57.24

STAFFING LEVELS	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
FTE units budgeted	8.00	9.00	10.02

**Authorized Personnel**

School liaison officer	2	2	2
Patrol officer	1	1	1
COPPS officer	1	1	1
CSO officer FT	1	3	3
Crime Prevention Tech	1	1	1
CSO officer PT	5	7	9

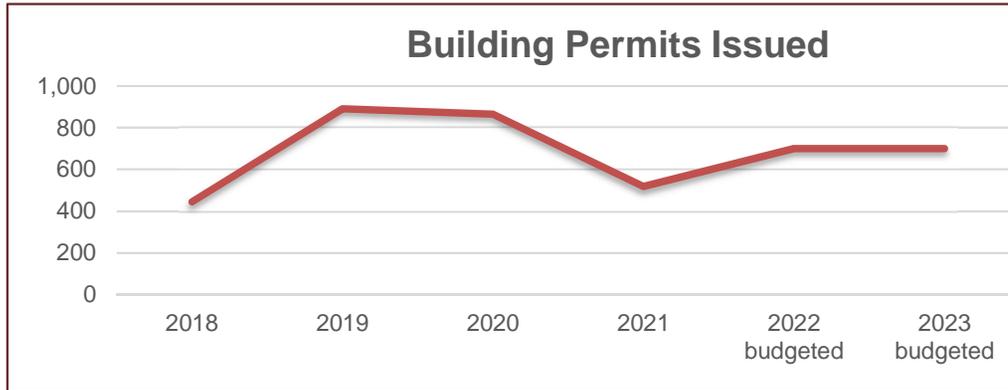
# City of Anoka, Minnesota 2023 Adopted Budget

## GENERAL FUND - SCHOOL LIAISON, SCHOOL SECURITY, DOWNTOWN SECURITY SUMMARY BUDGET

	2018	2019	2020	2021	2022	2023	PERCENT
<b>REVENUES</b>	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Police Services	\$ 134,765	\$ 99,161	\$ 139,234	\$ 149,723	\$ 150,000	\$ 150,000	0.00%
AMRTC Police Services	264,542	-	-	-	-	-	0.00%
Anoka High Security	63,515	79,306	20,934	55,918	70,000	70,000	0.00%
Miscellaneous	16,497	43,648	7,550	-	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 479,319</b>	<b>\$ 222,115</b>	<b>\$ 167,718</b>	<b>\$ 205,641</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Employee Services	\$ 826,087	\$ 714,053	\$ 681,465	\$ 876,514	\$ 954,000	\$ 971,340	1.82%
Supplies	-	-	-	-	200	200	0.00%
Professional Services	35,809	33,960	36,956	44,764	42,180	64,370	52.61%
Maintenance	75,735	60,584	76,166	19,277	3,000	3,000	0.00%
<b>Total Expenditure</b>	<b>\$ 937,631</b>	<b>\$ 808,597</b>	<b>\$ 794,587</b>	<b>\$ 940,555</b>	<b>\$ 999,380</b>	<b>\$ 1,038,910</b>	<b>3.96%</b>
<b>Supported by taxes and aid</b>	<b>\$ (458,312)</b>	<b>\$ (586,482)</b>	<b>\$ (626,869)</b>	<b>\$ (734,914)</b>	<b>\$ (779,380)</b>	<b>\$ (818,910)</b>	<b>5.07%</b>

**DEPARTMENT DESCRIPTION:**

This department 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.



**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Clear cut communications with contractors, builders and other City staff with ongoing plan reviews, permitting and projects

**Fiscal responsibility and accountability in government**

Prompt and accurate payments of surcharges to the State

**Protection and upkeep of city assets**

Accurate recording of SAC credits and charges with Met Council

**Other important objectives**

Ensure website monitored to reflect changes in policy, fees and information

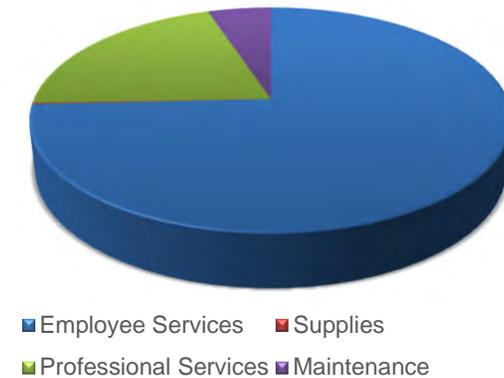
**PERFORMANCE MEASURES:**

	2021	2022	2023 Budget
<b>Council goal: development, redevelopment and housing</b>			
<i>Measure effectiveness and business efforts</i>			
Total number of inspections	3,194	3,499	3,600
Length of time for plan review commercial/residential	c - 2 weeks	c - 2-3 weeks	c - 2-3 weeks
	r - 1 week	r - 1-2 weeks	r - 1-2 weeks
<b>Council goal: enhance communication with residents</b>			
<i>Measure outreach</i>			
Number of permits processed via online software	877	1,301	1,500

**Highlights/Significant Changes for 2023:**

Continue to support efforts to streamline permitting process both through prompt inspection and response and also by upkeep of permitting software. Create new, up to date, construction handouts to post in the office and on the City website to better help those tackling their own projects without use of a contractor.

**2023 EXPENDITURES BY CATEGORY**



PER CAPITA REVENUE OVER EXPENDITURE:	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
Monthly	\$ 1.17	\$ 0.97	\$ 1.26
Annual	\$ 14.05	\$ 11.58	\$ 15.06

The building inspection department is wholly supported by the fees paid for building permits. This department does not rely on property tax funding.

STAFFING LEVELS	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
FTE units budgeted	1.20	1.20	2.23

**Authorized Personnel**

Building Inspector	1	1	1
Building Permit Tech	1	1	1

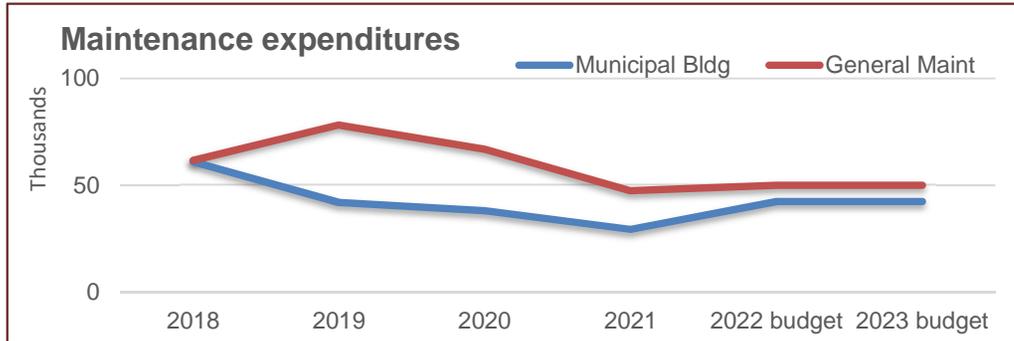
# City of Anoka, Minnesota 2023 Adopted Budget

## GENERAL FUND - BUILDING INSPECTIONS SUMMARY BUDGET

<b>REVENUES</b>	2018	2019	2020	2021	2022	2023	PERCENT
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Plan Check/Review Fees	\$ 84,060	\$ 56,400	\$ 78,721	\$ 105,728	\$ 80,000	\$ 80,000	0.00%
Building Permits	162,959	145,373	289,043	234,162	250,000	250,000	0.00%
Heating Permits	39,130	31,582	96,712	80,720	70,000	70,000	0.00%
Plumbing Permits	25,490	18,580	22,074	25,167	30,000	30,000	0.00%
Electrical Permits	38,961	29,467	42,959	45,547	40,000	40,000	0.00%
Building Permit Sur Charge	5,976	3,339	2,402	3,131	3,500	3,500	0.00%
<b>Total Revenue</b>	<b>\$ 356,576</b>	<b>\$ 284,741</b>	<b>\$ 531,911</b>	<b>\$ 494,455</b>	<b>\$ 473,500</b>	<b>\$ 473,500</b>	<b>0.00%</b>
<b>EXPENDITURES</b>							
Employee Services	\$ 110,828	\$ 126,176	\$ 140,728	\$ 178,675	\$ 202,060	\$ 203,010	0.47%
Supplies	48	133	167	181	400	400	0.00%
Professional Services	34,695	35,679	33,026	58,119	48,710	56,060	15.09%
Maintenance	10,455	11,250	14,583	4,011	12,700	13,912	9.54%
<b>Total Expenditure</b>	<b>\$ 156,026</b>	<b>\$ 173,238</b>	<b>\$ 188,504</b>	<b>\$ 240,986</b>	<b>\$ 263,870</b>	<b>\$ 273,382</b>	<b>3.60%</b>
	\$ 200,550	\$ 111,503	\$ 343,407	\$ 253,469	\$ 209,630	\$ 200,118	-4.54%

**DEPARTMENT DESCRIPTION:**

The Municipal Buildings and General Maintenance departments are responsible for the maintenance and upkeep of the public facilities of the City. These buildings are: City Hall, the Public Safety Facility, the Public Works Complex, Greenhaven Event Center, and the Park Maintenance Building. Cleaning of most buildings, general maintenance and minor repairs are all accounted for in these departments



**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Support other public works staff with 2nd and Jackson initiatives

**Fiscal responsibility and accountability in government**

Identify necessary capital expenditures for the multi-year capital plan

**Protection and upkeep of city assets**

Routinely inspect public buildings for cleanliness and necessary repairs

**Other important objectives**

Develop and implement a monthly checklist for maintenance items

**PERFORMANCE MEASURES:**                      2021                      2022                      2023 Budget

**Council goal: eliminate excessive spending**

Measure effectiveness	Annual use	Annual use	Annual use
	Change in avg	Change in avg	Change in avg
Measurable natural gas usage in ccf (goal of .5% reduction in 3 year avg)	101,764	112,834	112,552
	<i>new 2023</i>	<i>new 2023</i>	0.00%
Measurable electric in kWh (goal of .5% reduction in 3 year avg)	1,501,350	1,442,270	1,500,599
	<i>new 2023</i>	<i>new 2023</i>	0.00%

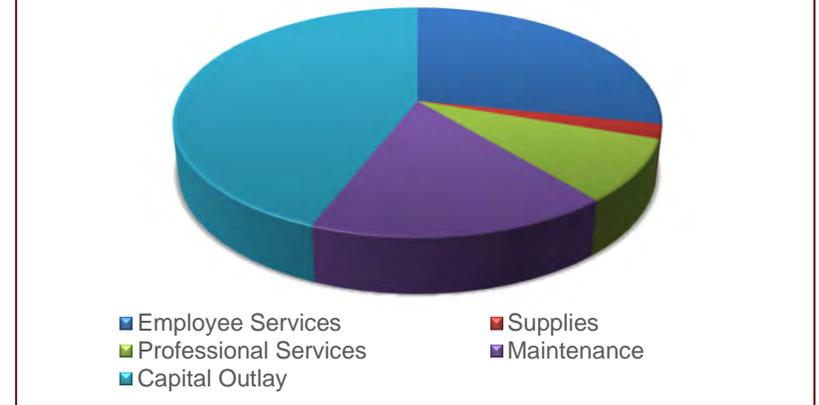
**Council goal: protect city assets through maintenance**

Measure effort	2021	2022	2023 Budget
% of inspection items in compliance on monthly checklist (goal >90%)	<i>new 2023</i>	<i>new 2023</i>	90%

**Highlights/Significant Changes for 2023:**

In 2023 the City will complete project PW-BM-CH-011 which will reroof City Hall. This was last completed more than 30 years ago and has an estimated useful life of 25 years. The City will utilize one time ARPA funds to complete this project. Budget was added to employees services to bring on additional staff in facilities maintenance as part of an ongoing succession planning initiative.

**2023 EXPENDITURES BY CATEGORY**



PER CAPITA EXPENSE:	ACTUAL	BUDGETED	BUDGETED
	2021	2022	2023
Monthly	\$ 1.46	\$ 1.47	\$ 3.11
Annual	\$ 17.51	\$ 17.66	\$ 37.26

STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2021	2022	2023
FTE units budgeted	1.95	1.95	1.75

Authorized Personnel			
Facilities Maintenance	1	1	1
Janitor	1	1	1

# City of Anoka, Minnesota 2023 Adopted Budget

## GENERAL FUND - MUNICIPAL BUILDING AND GENERAL MAINTENANCE SUMMARY BUDGET

<b>REVENUES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Intergovernmental	\$ -	\$ -	\$ 128,392	\$ 1,000	\$ -	\$ 270,000	100.00%
Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128,392</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 270,000</u>	<u>0.00%</u>
<b>EXPENDITURES</b>							
Employee Services	\$ 169,616	\$ 113,974	\$ 128,532	\$ 135,656	\$ 131,410	\$ 190,790	45.19%
Supplies	2,394	720	20,782	22,646	13,800	13,800	0.00%
Professional Services	54,953	52,312	61,834	62,567	63,620	58,960	-7.32%
Maintenance	107,200	143,574	263,549	95,105	110,800	114,800	3.61%
Capital Outlay	39,684	10,744	-	-	-	298,000 *	100.00%
Total Expenditure	<u>\$ 373,847</u>	<u>\$ 321,324</u>	<u>\$ 474,697</u>	<u>\$ 315,974</u>	<u>\$ 319,630</u>	<u>\$ 676,350</u>	<u>111.60%</u>
<b>Supported by taxes and aid</b>	\$ (373,847)	\$ (321,324)	\$ (346,305)	\$ (314,974)	\$ (319,630)	\$ (406,350)	27.13%

**City Hall Roof \$270,000 \***

**PW-004 10% Public works building roof, alarm and gate \$28,000**

**DEPARTMENT DESCRIPTION:**

The engineering department 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. The street department 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 department.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Work with Council and staff to prepare shovel ready projects  
to coordinate with funding opportunities

**Fiscal responsibility and accountability in government**

Streamline project management and contract administration  
Maximize available funding by coordinating in-house vs outsourced construction

**Protection and upkeep of city assets**

Inspect storm drainage system for structural condition and flow capacity  
Maintain equipment replacement plans and ensure efficient use of assets

**Other important goal and objectives**

Develop monitoring plan to track response to citizen-initiated requests for svc

**PERFORMANCE MEASURES:**

2021 2022 2023 Budget

**Council goal: maintenance of assets**

Measure effectiveness and effort

Miles of roadway resurfaced	1.7	2.7	2.2
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**Council goal: enhance communication with residents**

Measure outreach

Days to close a request for service from community	new in 2023	new in 2023	3 business days
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**Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.**

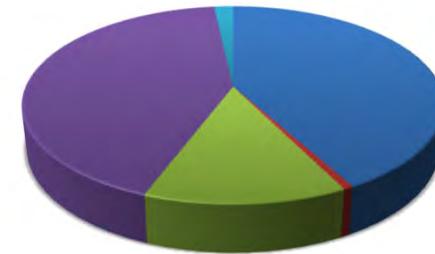
Measure effectiveness

Budget performance: expended vs budget	96.53%	81.14%	100%
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**Highlights/Significant Changes for 2023:**

The streets fund budgeted \$28,000 which is 10% of the total cost of the roof repair at 501 Peirce the Public Services building. The engineering fund budgeted \$74,200 for planning and design of three different projects  
1) TH-47 Anoka Solution 2) 2025 SRP Jackson Street 3) East Main entrance Monument. Council decided instead of hiring a part time employee to catch up with GIS Mapping we would outsource and contract to get the GIS mapping caught up

**2023 EXPENDITURES BY CATEGORY**



**PER CAPITA EXPENSE:**

	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
Monthly	\$ 6.31	\$ 8.62	\$ 8.72
Annual	\$ 75.68	\$ 103.39	\$ 104.69

**STAFFING LEVELS**

	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
FTE units budgeted	9.00	9.00	8.41

**Authorized Personnel**

	2021	2022	2023
Public Services Director	1	1	1
Assistant City Engineer	1	1	1
Streets Supervisor	1	1	1
Maintenance	7	7	7

# City of Anoka, Minnesota 2023 Adopted Budget

## GENERAL FUND - ENGINEERING AND STREET MAINTENANCE SUMMARY BUDGET

	2018	2019	2020	2021	2022	2023	PERCENT
<b>REVENUES</b>	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Franchise Fees	\$ 973,328	\$ 931,357	\$ 939,130	\$ 992,054	\$ 940,000	\$ 940,000	0.00%
Permits	50	-	100	-	-	-	0.00%
Intergovernmental	206,744	210,950	234,385	213,749	209,000	549,000	162.68%
Miscellaneous	254	349	-	2,491	1,500	1,500	0.00%
<b>Total Revenue</b>	<b>\$ 1,180,376</b>	<b>\$ 1,142,656</b>	<b>\$ 1,173,615</b>	<b>\$ 1,208,294</b>	<b>\$ 1,150,500</b>	<b>\$ 1,490,500</b>	<b>29.55%</b>
<b>EXPENDITURES</b>							
Employee Services	\$ 585,894	\$ 721,923	\$ 647,485	\$ 632,737	\$ 854,210	\$ 797,490	-6.64%
Supplies	25,903	14,290	6,688	7,121	12,400	12,400	0.00%
Professional Services	117,792	88,533	97,424	121,964	119,250	249,400	109.14%
Maintenance	380,318	586,495	552,131	554,790	835,500	807,780	-3.32%
Capital Outlay	117,343	47,454	-	48,710	50,000	33,000 *	-34.00%
<b>Total Expenditure</b>	<b>\$ 1,227,250</b>	<b>\$ 1,458,695</b>	<b>\$ 1,303,728</b>	<b>\$ 1,365,322</b>	<b>\$ 1,871,360</b>	<b>\$ 1,900,070</b>	<b>1.53%</b>
<b>Supported by taxes and aid</b>	<b>\$ (46,874)</b>	<b>\$ (316,039)</b>	<b>\$ (130,113)</b>	<b>\$ (157,028)</b>	<b>\$ (720,860)</b>	<b>\$ (409,570)</b>	<b>-43.18%</b>

**PW-004 10% Public works building roof, alarm and gate \$28,000 \***  
**EN18-02 Entrance monument \$5,000**

**DEPARTMENT DESCRIPTION:**

The Event Center department is responsible for the restaurant and banquet facility at Greenhaven Event Center. The facility is made available for various community events and meetings. The Event Center also offers winter recreational activities such as cross country skiing and winter disc golf. Tavern at Greenhaven currently operates the restaurant and banquet center with a portion of sales paid back to the City. Special Events department accounts for the major events that the City puts on annually as well as other events throughout the year. The major events include Winterfest, July 3rd Fireworks, Anoka Halloween, and the Christmas Tree Lighting.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Support 6 large community events that attract interest in the City

**Fiscal responsibility and accountability in government**

Promote Tavern at Greenhaven and their level of service to increase revenue

**Protection and upkeep of city assets**

Preventative inspections of restaurant equipment to reduce repairs and ensure responsible custodial use by lessee

**Other important goal and objectives**

Increase winter offerings at Greenhaven Event Center

Use social media, newsletters, and Civic Rec blasts to communicate events

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Budget

**Council goal: enhance communication with residents**

*Measure outreach and engagement*

Number of weddings and other events hosted	201 events	309 events	340 events
	\$351,007 price	\$430,943 price	\$543,000 price
Number of Facebook Ads for program marketing	<i>new in 2022</i>	27	35

**Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.**

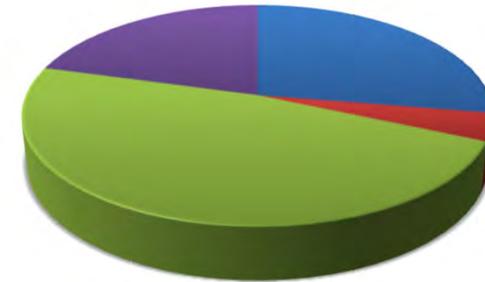
*Measure effectiveness*

Rent/commission to total maint, taxes, and utilities of the Event Center	58.69%	70.06%	66.39%
Budget performance: expended vs budget	94.54%	125.97%	100%

**Highlights/Significant Changes for 2023:**

The City will negotiate a new contract with the operator of the restaurant and banquet portion of the Greenhaven Event Center in 2023. New AV equipment was installed in 2022 in an ongoing effort to make the event center a desired event location. Special City Events such as Concerts in the Park, and the Tree Lighting, have projected significant cost increases. Many of the events held are free to the public, so staff will look into sponsorship from local businesses. Programs are run cost effectively without affecting quality.

**2023 EXPENDITURES BY CATEGORY**



■ Employee Services ■ Supplies ■ Professional Services ■ Maintenance

**PER CAPITA EXPENSE:**

**ACTUAL                      BUDGETED                      BUDGETED**  
**2021                      2022                      2023**

Monthly	\$ 1.35	\$ 1.06	\$ 1.37
Annual	\$ 16.16	\$ 12.72	\$ 16.49

**STAFFING LEVELS**

**ACTUAL                      BUDGETED                      BUDGETED**  
**2021                      2022                      2023**

FTE units budgeted	0.40	0.40	0.62
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# City of Anoka, Minnesota 2023 Adopted Budget

## GENERAL FUND - SPECIAL EVENTS AND EVENT CENTER SUMMARY BUDGET

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
<b>REVENUES</b>							
Lease Income	\$ 1,313	\$ 23,640	\$ 21,234	\$ 31,242	\$ 25,400	\$ 45,000	77.17%
Rent Income	3,000	24,373	40,250	43,000	48,000	48,000	0.00%
Charges for services	-	-	5,318	5,911	-	-	0.00%
Intergovernmental	-	-	4,630	-	-	-	0.00%
Miscellaneous	263	29,141	259	9,070	300	300	0.00%
Total Revenue	<u>\$ 4,576</u>	<u>\$ 77,154</u>	<u>\$ 71,691</u>	<u>\$ 89,223</u>	<u>\$ 73,700</u>	<u>\$ 93,300</u>	<u>26.59%</u>
<b>EXPENDITURES</b>							
Employee Services	\$ 34,017	\$ 54,755	\$ 69,631	\$ 76,481	\$ 75,190	\$ 82,550	9.79%
Supplies	9,403	14,579	17,722	11,304	9,000	12,000	33.33%
Professional Services	159,063	170,212	162,700	158,667	144,110	142,720	-0.96%
Maintenance	63,228	118,286	42,937	45,174	2,000	62,000	3000.00%
Total Expenditures	<u>\$ 265,711</u>	<u>\$ 357,832</u>	<u>\$ 327,995</u>	<u>\$ 291,626</u>	<u>\$ 230,300</u>	<u>\$ 299,270</u>	<u>29.95%</u>
<b>Supported by taxes and aid</b>	\$ (261,135)	\$ (280,678)	\$ (256,304)	\$ (202,403)	\$ (156,600)	\$ (205,970)	31.53%

**DEPARTMENT DESCRIPTION:**

These departments are responsible for multiple areas of community recreation activities. Department 4515 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 here as well as snow removal on City sidewalks and the Central Business District. The maintenance and improvements to the City's playgrounds, playfields and tennis courts are also accounted for here. The Anoka Aquatic Center concession stand operations are accounted for in department 4516. The Anoka Senior Center operations are accounted for in 4517.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Utilize Port of Anoka to attract visitors, businesses and developments

**Fiscal responsibility and accountability in government**

Maximize profits at concession stand to keep fees down to citizens

**Protection and upkeep of city assets**

Continue proper upkeep of pool equipment to avoid unexpected repairs

Monitor pool users to prevent damage to pool furniture

Use preventative maintenance to extend useful life of Senior Center van

**Other important goal and objectives**

Continue to engage citizens with community wide programs for all ages

Utilize participant surveys to improve program offerings

Move away from printed newsletters and engage more by email

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Budget

**Council goal: enhance communication with residents**

*Measure outreach and engagement*

	2021	2022	2023 Budget
Notify Me subscribers - all parks/rec sections of City	new in 2022	591	700
Aquatic Center followers	new in 2022	8,220	9,000
User survey responses	new in 2023	new in 2023	new in 2023
Senior trips and outings	54	75	75
Senior daily svc passengers	1,162	1,641	1,700

**Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.**

*Measure effectiveness*

	2021	2022	2023 Budget
Concession stand gross profit	169.26%	156.95%	204.55%
% of slips available for lease that were leased	80%	84%	100%

**Highlights/Significant Changes for 2023:**

\*Akin North boat slips will increase from 8 to 12 available - which will increase total boat slip availability to 42 rental slips. \*ARPA funds will be used to used for pool floor resurfacing repairs and energy efficient boiler installation.\*In 2023 the Senior Center will expand field trips and outings offerings to seniors, to include out of state and out of country travel opportunities. \*Transition to Civic Plus digital newsletters, and use Facebook and website for information updates.\*Match cost increases to fee increases when possible.

**2023 EXPENDITURES BY CATEGORY**



Employee Services      Supplies      Professional Services  
Maintenance      Capital Outlay      Transfer Out

**PER CAPITA EXPENSE:**

	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
Monthly	\$ 3.86	\$ 6.04	\$ 7.17
Annual	\$ 46.30	\$ 72.46	\$ 86.05

**STAFFING LEVELS**

	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
FTE units budgeted	3.45	3.45	3.79

**Authorized Personnel**

Recreation Manager	1	1	1
Senior Center PT	4	4	7
Seasonal Staff (PT Pool and ice rinks)	31	60	60

# City of Anoka, Minnesota 2023 Adopted Budget

## GENERAL FUND - RECREATION, AQUATIC CENTER & SENIOR CENTER SUMMARY BUDGET

<b>REVENUES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Use of Parks & Fields	\$ 22,511	\$ 27,692	\$ 9,771	\$ 36,314	\$ 22,000	\$ 40,000	81.82%
Pool Admission	204,964	209,365	63,511	230,800	198,000	198,000	0.00%
Swimming Lessons	56,315	61,300	57,367	79,304	73,000	73,000	0.00%
Concession Stand Sales	50,433	53,942	9,740	58,080	45,000	45,000	0.00%
Pool Lease/Merchandise	3,635	2,738	2,192	16,090	8,280	8,280	0.00%
Senior Center Activity	37,835	32,643	5,733	19,566	37,000	36,500	-1.35%
River Slip Rental	31,392	30,036	28,666	41,956	32,400	63,600	96.30%
Intergovernmental	-	-	8,285	-	-	561,168	100.00%
Miscellaneous	1,475	-	5,206	1,246	-	500	100.00%
Transfer in	-	-	-	-	135,000	-	-100.00%
<b>Total Revenue</b>	<b>\$ 408,560</b>	<b>\$ 417,716</b>	<b>\$ 190,471</b>	<b>\$ 483,356</b>	<b>\$ 550,680</b>	<b>\$ 1,026,048</b>	<b>86.32%</b>
<b>EXPENDITURES</b>							
Employee Services	\$ 497,873	\$ 492,068	\$ 454,035	\$ 541,253	\$ 599,910	\$ 611,980	2.01%
Supplies	52,188	69,623	31,802	65,626	91,200	91,200	0.00%
Professional Services	96,665	127,089	92,741	120,472	153,870	162,480	5.60%
Maintenance	152,616	117,611	147,487	85,124	101,600	107,400	5.71%
Capital Outlay	35,000	-	-	22,749	365,000	561,168 *	53.74%
Transfer Out	-	-	-	-	-	27,500	100.00%
<b>Total Expenditures</b>	<b>\$ 834,342</b>	<b>\$ 806,391</b>	<b>\$ 726,065</b>	<b>\$ 835,224</b>	<b>\$ 1,311,580</b>	<b>\$ 1,561,728</b>	<b>19.07%</b>
<b>Supported by taxes and aid</b>	<b>\$ (425,782)</b>	<b>\$ (388,675)</b>	<b>\$ (535,594)</b>	<b>\$ (351,868)</b>	<b>\$ (760,900)</b>	<b>\$ (535,680)</b>	<b>-29.60%</b>

**AC18-02 Diamond Bright replacmenet \$345,168 \***  
**Aquatic Center Boiler \$141,000**  
**PR18-07 Port of Anoka dock \$75,000**

**DEPARTMENT DESCRIPTION:**

These departments are responsible for the general administration of the Park and Recreation Department, maintenance of all city parks, and financing some park improvements. They also account for the shade tree disease control activities and some reforestation as well as beautification of parks, downtown Central Business District and planter beds

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Continue support of the Riverwalk development plan

Create future park plans for upcoming development areas

**Fiscal responsibility and accountability in government**

Continue to research and apply for grant opportunities

Review supply contracts and vendors to ensure best cost

**Protection and upkeep of city assets**

Invest in and maintain the urban forest canopy and landscape with native species through implementation of best management practices

Check existing play equipment for damages to be repaired or replaced

**Other important goal and objectives**

Follow comprehensive park master plan for park improvements/construction

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Budget

**Council goal: maintenance of assets**

*Measure effectiveness and effort*

Plant new or replacement park trees	50	160	100
Trails inspected/repaired	new in 2022	6miles/400'	6miles'500'
Playgrounds inspected	new in 2022	10	12

**Council goal: strong, safe and vibrant downtown**

*Measure effectiveness and effort*

Hanging baskets and pots	291	291	291
Average time for downtown sidewalks clear after 2"	new in 2022	12 hours	12 hours

**Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.**

*Measure effectiveness*

Special funding or grants applied for	Emerald Ash Borer \$100,000	Emerald Ash Borer \$150,000	DNR Trail Grant \$200,000
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**Highlights/Significant Changes for 2023:**

Staff recorded an average of 12 total hours to clear 2" snowfalls from the Central Business District. An additional 8 hours was spent clearing primary trails and park parking lots. Staff anticipates similar needs in 2023. The popular flower baskets will remain in 2023, with plans to expand in 2024. Parks staff will continue to use the master plan as well as implementing proven principles and current trends when planning and redeveloping parks.

**2023 EXPENDITURES BY CATEGORY**



■ Employee Services    ■ Supplies    ■ Professional Services  
■ Maintenance    ■ Capital Outlay

**PER CAPITA EXPENSE:**

	<u>ACTUAL</u> <u>2021</u>	<u>BUDGETED</u> <u>2022</u>	<u>BUDGETED</u> <u>2023</u>
Monthly	\$ 5.49	\$ 6.39	\$ 6.70
Annual	\$ 65.89	\$ 76.63	\$ 80.41

**STAFFING LEVELS**

	<u>ACTUAL</u> <u>2021</u>	<u>BUDGETED</u> <u>2022</u>	<u>BUDGETED</u> <u>2023</u>
FTE units budgeted	5.65	5.65	6.49

**Authorized Personnel**

Public Services Administrator	1	1	1
Maintenance	5	5	5
Administrative Assistant	1	1	1
Natural Resource Tech	0.5	0.5	0.5

# City of Anoka, Minnesota 2023 Adopted Budget

## GENERAL FUND - PARK MAINTENANCE & CITY BEAUTIFICATION SUMMARY BUDGET

<b>REVENUES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Lease Income	\$ 300	\$ -	\$ 2,800	\$ -	\$ -	\$ -	0.00%
Intergovernment	-	-	13,693	10,487	-	80,000	100.00%
Park Donations	41,002	12,256	5,946	340	2,000	2,000	0.00%
Miscellaneous	3,966	6,246	3,287	9,001	3,000	3,000	0.00%
Transfers In	-	263,500	200,500	400,000	400,000	-	-100.00%
<b>Total Revenue</b>	<b>\$ 45,268</b>	<b>\$ 282,002</b>	<b>\$ 226,226</b>	<b>\$ 419,828</b>	<b>\$ 405,000</b>	<b>\$ 85,000</b>	<b>-79.01%</b>
<b>EXPENDITURES</b>							
Employee Services	\$ 687,094	\$ 663,482	\$ 692,087	\$ 724,441	\$ 769,480	\$ 756,580	-1.68%
Supplies	31,435	73,674	49,664	57,834	61,200	61,200	0.00%
Professional Services	65,245	86,159	88,467	111,277	91,880	90,490	-1.51%
Maintenance	218,663	250,377	284,658	295,108	415,800	381,100	-8.35%
Capital Outlay	54,895	57,791	-	-	48,695	170,000 *	249.11%
<b>Total Expenditures</b>	<b>\$ 1,057,332</b>	<b>\$ 1,131,483</b>	<b>\$ 1,114,876</b>	<b>\$ 1,188,660</b>	<b>\$ 1,387,055</b>	<b>\$ 1,459,370</b>	<b>5.21%</b>
<b>Supported by taxes and aid</b>	<b>\$ (1,012,064)</b>	<b>\$ (849,481)</b>	<b>\$ (888,650)</b>	<b>\$ (768,832)</b>	<b>\$ (982,055)</b>	<b>\$ (1,374,370)</b>	<b>39.95%</b>

**PR22-04 Emerald Ash Borer removal \$130,000 \***  
**PR17-04 Trail system repairs and maintenance \$40,000**

**DEPARTMENT 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.

**2023 HIGHLIGHTS**

- Annual payment to joint fire - \$765,556

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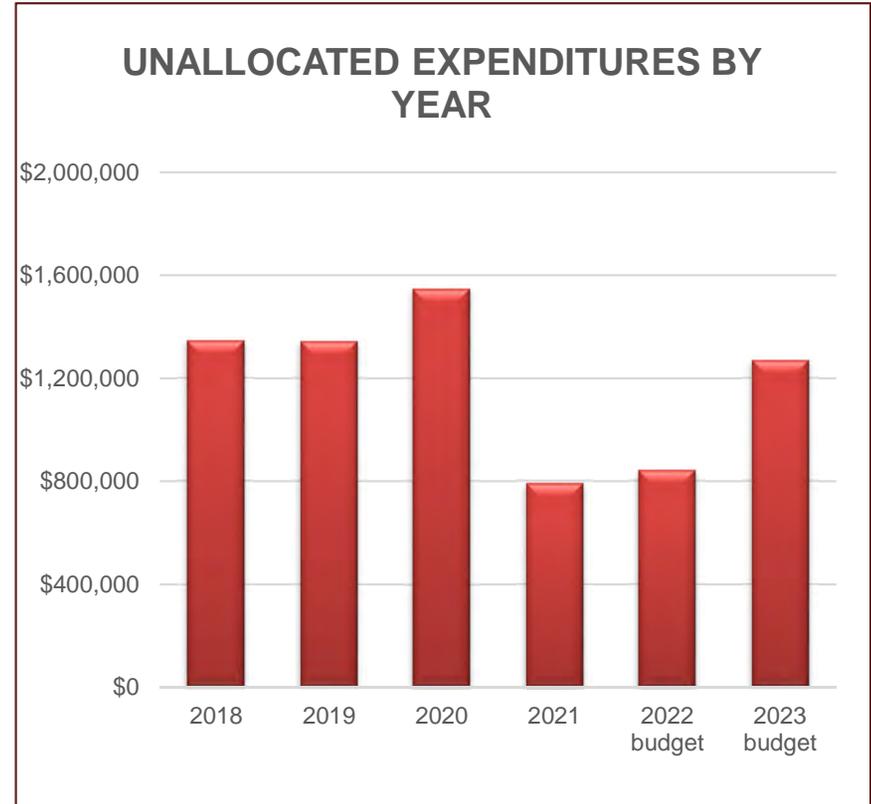
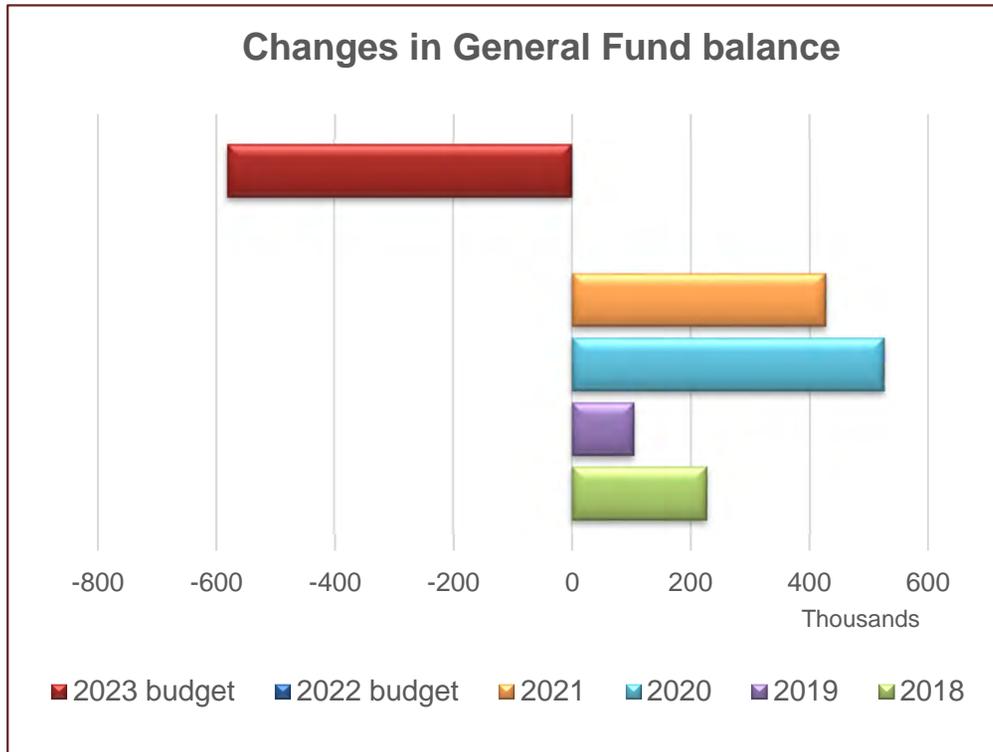
- Separate debt levy, no transfer out for debt

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- Fund balance increased \$1.3million from 2018 to 2021

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- City has budgeted use \$580,000 of the accumulated fund balance for capital



EXPENDITURES:	ACTUAL	BUDGETED	BUDGETED
	2021	2022	2023
Fire Services	\$ 739,200	\$ 738,554	\$ 765,556
Contractual services	35,721	31,700	31,700
Contingency	15,752	71,500	71,500
<b>TOTAL</b>	<b>\$ 790,673</b>	<b>\$ 841,754</b>	<b>\$ 868,756</b>

PER CAPITA EXPENSE:	ACTUAL	BUDGETED	BUDGETED
	2021	2022	2023
Monthly	\$ 3.65	\$ 3.88	\$ 3.99
Annual	\$ 43.83	\$ 46.51	\$ 47.87

# City of Anoka, Minnesota 2023 Adopted Budget

## GENERAL FUND - UNALLOCATED SUMMARY BUDGET

<b>REVENUES</b>	2018	2019	2020	2021	2022	2023	PERCENT
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Property Taxes	\$ 5,451,790	\$ 5,700,793	\$ 5,940,384	\$ 5,317,568	\$ 7,438,003	\$ 7,562,372	1.67%
Fiscal Disparities	1,374,631	1,299,470	1,342,526	1,404,581	-	-	0.00%
Local Government Aid	1,794,225	1,800,824	1,976,993	2,039,715	2,063,656	2,089,456	1.25%
Intergovernmental	28,509	28,509	-	-	-	154,000	100.00%
Interest Earnings	39,712	205,823	40,923	14,209	20,000	20,000	0.00%
Gain or (loss) from Inv	27,106	36,500	3,171	(52,856)	-	-	0.00%
Miscellaneous	36,791	34,194	36,262	37,901	33,000	33,000	0.00%
Transfers In	500,000	500,000	600,000	700,000	870,000	700,000	-19.54%
Use of Fund Balance	-	-	-	-	151,000	580,000	284.11%
<b>Total Revenue</b>	<b>\$ 9,252,764</b>	<b>\$ 9,606,113</b>	<b>\$ 9,940,259</b>	<b>\$ 9,461,118</b>	<b>\$10,575,659</b>	<b>\$11,138,828</b>	<b>5.33%</b>
<b>EXPENDITURES</b>							
Professional Services	\$ 47,301	\$ 59,568	\$ 21,614	\$ 35,721	\$ 31,700	\$ 31,700	0.00%
Maintenance	56,000	7,605	-	15,752	71,500	71,500	0.00%
Capital Expense	-	1,209	-	-	-	-	0.00%
Joint Fire Operations	672,565	706,800	725,300	739,200	738,554	765,556	3.66%
Transfer Out	569,500	567,000	800,000	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 1,345,366</b>	<b>\$ 1,342,182</b>	<b>\$ 1,546,914</b>	<b>\$ 790,673</b>	<b>\$ 841,754</b>	<b>\$ 868,756</b>	<b>3.21%</b>
	\$ 7,907,398	\$ 8,263,931	\$ 8,393,345	\$ 8,670,445	\$ 9,733,905	\$10,270,072	5.51%

# City of Anoka, Minnesota 2023 Adopted Budget

## SPECIAL REVENUE FUNDS SUMMARY BUDGET

<b>SOURCES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Taxes	\$ 13,794	\$ 695	\$ 791	\$ 893	\$ 800	\$ 800	0.00%
Intergovernmental	-	-	-	-	-	60,000	100.00%
Licenses & Permits	44,908	48,643	44,683	44,701	40,000	40,000	0.00%
Fines & Forfeitures	44,479	38,990	35,831	59,393	55,000	45,000	-18.18%
Interest Earnings	25,864	49,841	27,711	9,927	33,650	33,610	-0.12%
Gain(loss) fair value of inv	13,013	15,152	719	(16,140)	-	-	0.00%
Charges for Services	214,630	157,691	269,162	354,124	223,900	347,000	54.98%
Miscellaneous	39,604	36,009	29,740	33,151	34,840	34,840	0.00%
Sale of fixed asset	-	8,050	-	2,500	-	-	0.00%
Transfers In/Reserves	-	-	-	-	187,510	57,130	-69.53%
<b>Total Revenue</b>	<b>\$ 396,292</b>	<b>\$ 355,071</b>	<b>\$ 408,637</b>	<b>\$ 488,549</b>	<b>\$ 575,700</b>	<b>\$ 618,380</b>	<b>7.41%</b>
<b>USES</b>							
General Government	\$ 16,923	\$ 3,989	\$ 125,554	\$ 267,448	\$ 146,250	\$ 269,550	84.31%
Public Safety	79,163	73,993	107,376	84,687	97,270	88,210	-9.31%
Public Works	76,495	84,655	82,808	98,679	84,930	76,020	-10.49%
Parks	77,556	67,160	66,297	69,662	65,660	73,500	11.94%
Capital Outlay	30,260	17,723	13,355	251,272	46,490	85,000	82.84%
Transfer out	-	-	-	-	135,000	-	-100.00%
<b>Total Expenditures</b>	<b>\$ 280,397</b>	<b>\$ 247,520</b>	<b>\$ 395,390</b>	<b>\$ 771,748</b>	<b>\$ 575,600</b>	<b>\$ 592,280</b>	<b>2.90%</b>
Net Change in Fund Balance	\$ 115,895	\$ 107,551	\$ 13,247	\$ (283,199)	\$ (187,410)	\$ (31,030)	
Fund Balance	\$ 2,287,781	\$ 2,395,332	\$ 2,408,579	\$ 2,125,380	\$ 1,937,970	\$ 1,906,940	-1.60%

**PROGRAM DESCRIPTION:**

Every new connection to the regional wastewater system results in additional fees to Metropolitan Council whether it's residential, commercial, industrial, or institutional. A business that grows or expands could create more demand on the system as well, which would require additional availability. A single SAC unit equals 274 gallons of potential maximum daily wastewater flow. The urban redevelopment fund was established to account for the sale and purchase of SAC unit credits. The revenues from the sale of these credits are used to promote redevelopment in Anoka.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Fund balance can be used for commercial loans to cover sewer and water access fees, reducing the upfront costs to the business.

Fund balance can be used for City projects that promote development.

**Fiscal responsibility and accountability in government**

Promptly report activity summary report with supporting permits to Met Council.

Ensure 1% prompt payment discount is received on every payment.

**PERFORMANCE MEASURES:**

**2021                      2022                      2023 Budget**

*Goal of special revenue fund established by Council: use funds received from sale of sewer access credits, or from interest on commercial loans, to promote development and redevelopment*

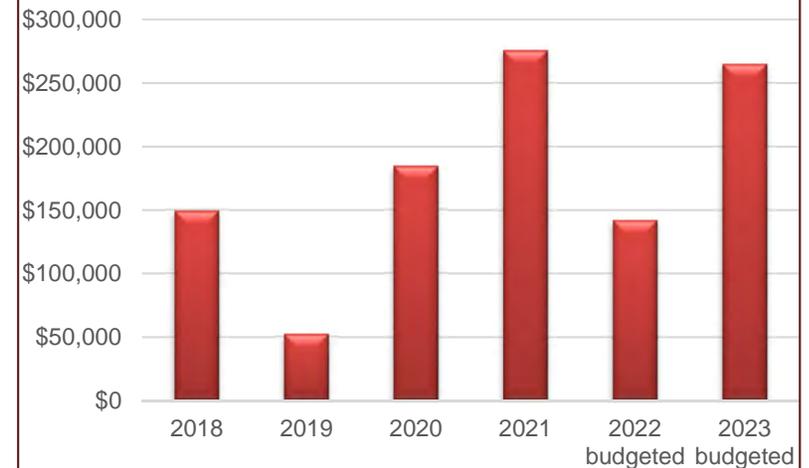
*Measure effectiveness*

	2021	2022	2023 Budget
Interest on current SAC loans	\$1,162	\$1,740	\$1,500
Number of active SAC loans	2	3	3
Sewer access fees received	\$265,895	\$278,320	\$265,000
SAC fees paid, less discount	\$263,386	\$275,537	\$265,000

**Highlights/Significant Changes for 2023:**

Fund balance in the Urban Redevelopment special revenue fund will be used to fund commercial loans to businesses in redevelopment areas of the City. The loans can be used to make building improvements, to connect to City water and sewer, and other qualifying expenses. These projects should assist the City's overall development goals or economic strategies. The City can also use these funds to finance certain projects that promote development.

**URBAN REDEVELOPMENT CHARGES FOR SERVICES**



	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>	<b>BUDGETED 2023</b>
<b>Net change in fund balance</b>	\$ 7,980	\$ (108,710)	\$ 26,100
<b>Fund balance</b>	\$ 1,521,749	\$ 1,413,039	\$ 1,439,139

# City of Anoka, Minnesota 2023 Adopted Budget

## URBAN REDEVELOPMENT FUND SUMMARY BUDGET

	2018	2019	2020	2021	2022	2023	PERCENT
<b>REVENUES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
Interest Earnings	\$ 16,126	\$ 30,274	\$ 17,347	\$ 7,007	\$ 26,500	\$ 26,500	0.00%
Gain or (loss) from Inv	6,229	8,962	525	(11,186)	-	-	0.00%
Service Availability	149,100	52,095	184,065	275,667	141,900	265,000	86.75%
Use of Fund Balance	-	-	-	-	108,710	-	-100.00%
<b>Total Revenue</b>	<b>\$ 171,455</b>	<b>\$ 91,331</b>	<b>\$ 201,937</b>	<b>\$ 271,488</b>	<b>\$ 277,110</b>	<b>\$ 291,500</b>	<b>5.19%</b>
<b>EXPENDITURES</b>							
Personel	\$ 75	\$ 90	\$ 100	\$ 120	\$ 200	\$ 400	100.00%
Professional Charges	-	11	125,035	263,388	141,910	265,000	86.74%
Transfer out	-	-	-	-	135,000	-	-100.00%
<b>Total Expenditures</b>	<b>\$ 75</b>	<b>\$ 101</b>	<b>\$ 125,135</b>	<b>\$ 263,508</b>	<b>\$ 277,110</b>	<b>\$ 265,400</b>	<b>-4.23%</b>
 Net Change in Fund Balance	 \$ 171,380	 \$ 91,230	 \$ 76,802	 \$ 7,980	 \$ (108,710)	 \$ 26,100	

**PROGRAM 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 provide basic human needs to 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.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Donate funds to eligible charitable organizations that assist this area specifically

**Fiscal responsibility and accountability in government**

Biannually submit report of donations received to Council

Promptly submit payments to Council designated recipients

**Protection and upkeep of city assets**

Ensure utility billing reps trained to introduce program to all new customers

**Other important objectives**

Consider efforts that do not use funds that will increase donations

**PERFORMANCE MEASURES:**

**2021                      2022                      2023 Budget**  
*Goal of special revenue fund established by Council: use funds donated by Anoka Municipal Utility customers to provide financial assistance to charitable organizations*

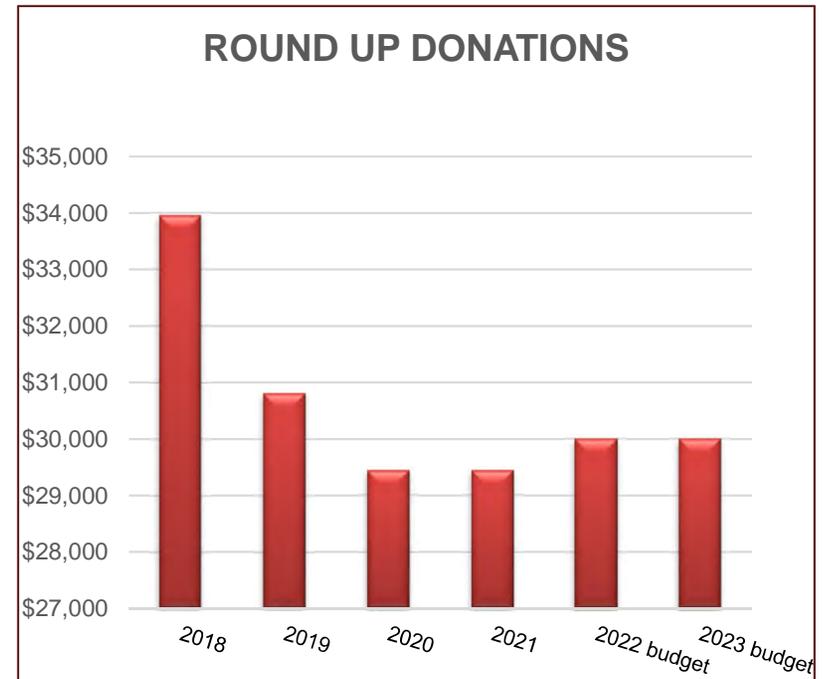
*Measure effectiveness*

	2021	2022	2023 Budget
Change in total participants	132, 2.73%	239, 4.8%	100, 1.9%
Total Round Up participation	39.16%	40.21%	41.00%
Commercial participation	37.39%	36.86%	37.75%
Residential participation	39.36%	40.57%	41.00%
Anoka County participation	39.76%	40.23%	41.00%
Hennepin County participation	37.41%	40.14%	41.00%

**Highlights/Significant Changes for 2023:**

Donations received from customers in Champlin and Dayton are all passed on to CEAP, serving East Champlin, and CROSS, serving West Champlin and Dayton, food shelves. The donations are based on customers served in those areas. Donations received from customers in Anoka, Ramsey, and Coon Rapids are split evenly among ACBC food shelf, Alexandria House, and Anoka Mission. After several years of decline, the last two years have shown more people willing to participate. Utility billing representatives continue to introduce this program to every new customer.

**ROUND UP DONATIONS**



	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
Net change in fund balance	\$ (208)	\$ -	\$ -
Fund balance	\$ 3,869	\$ 3,869	\$ 3,869

City of Anoka, Minnesota  
2023 Adopted Budget  
ROUND UP FUND SUMMARY BUDGET

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
<b>REVENUES</b>							
Interest Earnings	\$ 246	\$ 345	\$ 89	\$ 54	\$ 50	\$ 50	0.00%
Gain(loss) fair value of inv	(59)	125	(17)	(85)	-	-	0.00%
Other Revenue	33,954	30,337	29,435	29,436	30,000	30,000	0.00%
Total Revenue	<u>\$ 34,141</u>	<u>\$ 30,807</u>	<u>\$ 29,507</u>	<u>\$ 29,405</u>	<u>\$ 30,050</u>	<u>\$ 30,050</u>	<u>0.00%</u>
<b>EXPENDITURES</b>							
Contractual Services	\$ 26,193	\$ 26,112	\$ 44,646	\$ 29,572	\$ 30,050	\$ 30,050	0.00%
Bad Debt Expense	-	18	22	41	-	-	0.00%
Total Expenditures	<u>\$ 26,193</u>	<u>\$ 26,130</u>	<u>\$ 44,668</u>	<u>\$ 29,613</u>	<u>\$ 30,050</u>	<u>\$ 30,050</u>	<u>0.00%</u>
Net Change in Fund Balance	\$ 7,948	\$ 4,677	\$ (15,161)	\$ (208)	\$ -	\$ -	

**PROGRAM DESCRIPTION:**

This fund is dedicated to funds received from the sale of assets that are seized during a DUI or Narcotic arrest. DUI funds can be used for training and equipment specific to DUI enforcement, while narcotic funds can be used for training and educational materials

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Use enforcement to reduce DWI and narcotic related crimes

**Fiscal responsibility and accountability in government**

Ensure accurate accounting of proceeds from seized assets

Process prompt payments to the State and County

Use project accounting system to account for DWI vs narcotic funds

**Protection and upkeep of city assets**

Use regular maintenance to extend useful life of forfeiture vehicle, which is not part of the regular vehicle fleet and will not be replaced with taxpayer funds

**Other important objectives**

Seize assets uniformly and fairly under forfeiture law

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Budget

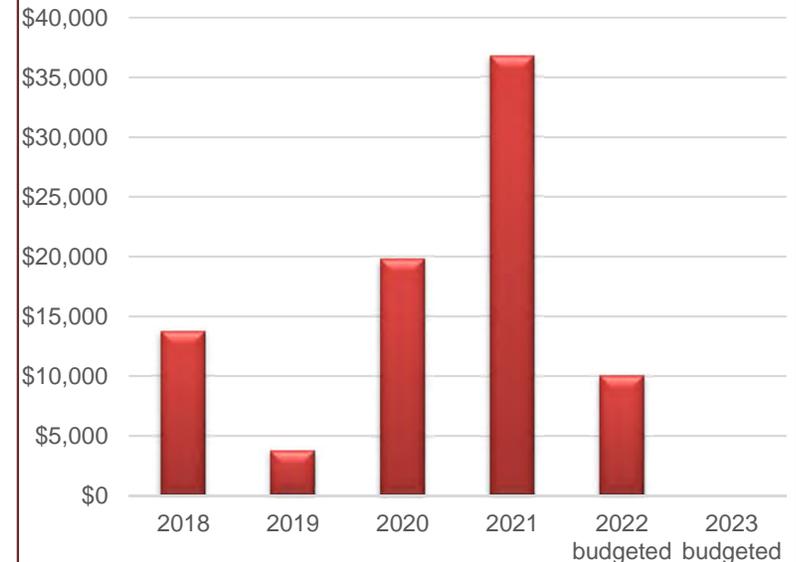
*Goal of special revenue fund established by Council: process forfeitures per law, and designate funds to be used in prevention and enforcement as allowed by law*  
*Measure effectiveness*

Number of DWI forfeitures	0	0	0
Number of DWI arrests	39	33	35
Number of narcotic forfeitures	0	1	1
Number of narcotic arrests	127	78	100

**Highlights/Significant Changes for 2023:**

The Police Department has limited the number of vehicle forfeitures for misdemeanor DWI arrests due to changes in state law. Forfeitures will remain for vehicles, property, and cash used in drug trafficking crimes and vehicles used in the commission of a felony.

**POLICE FORFEITURE REVENUE**



	<u>ACTUAL</u> <u>2021</u>	<u>BUDGETED</u> <u>2022</u>	<u>BUDGETED</u> <u>2023</u>
<b>Net change in fund balance</b>	\$ 35,930	\$ -	\$ -
<b>Fund balance</b>	\$ 75,306	\$ 75,306	\$ 75,306

City of Anoka, Minnesota  
2023 Adopted Budget

**POLICE FORFEITURE FUND SUMMARY BUDGET**

	2018	2019	2020	2021	2022	2023	PERCENT
<b>REVENUES</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>CHANGE</u>
Interest Earnings	\$ 262	\$ 467	\$ 433	\$ 212	\$ 50	\$ -	-100.00%
Gain(loss) fair value of inv	89	136	31	(505)	-	-	0.00%
Sale of fixed asset	-	7,550	-	-	-	-	0.00%
Fines and forfeitures	13,373	3,100	19,327	37,053	10,000	-	-100.00%
Total Revenue	<u>\$ 13,724</u>	<u>\$ 11,253</u>	<u>\$ 19,791</u>	<u>\$ 36,760</u>	<u>\$ 10,050</u>	<u>\$ -</u>	<u>-100.00%</u>
<b>EXPENDITURES</b>							
Supplies	\$ -	\$ -	\$ 4,755	\$ -	\$ -	\$ -	0.00%
Professional Services	4,534	300	5,759	830	10,050	-	-100.00%
Capital	6,500	-	-	-	-	-	0.00%
Total Expenditures	<u>\$ 11,034</u>	<u>\$ 300</u>	<u>\$ 10,514</u>	<u>\$ 830</u>	<u>\$ 10,050</u>	<u>\$ -</u>	<u>100.00%</u>
Net Change in Fund Balance	\$ 2,690	\$ 10,953	\$ 9,277	\$ 35,930	\$ -	\$ -	

**PROGRAM DESCRIPTION:**

This department is responsible for the maintenance of the Forest Hill and Oakwood cemeteries. This includes lawn maintenance, memorial upkeep, construction of new columbariums, and upkeep of the records system.

The Oakwood Cemetery Association established Oakwood Cemetery in 1856. A few years later the Cemetery was given to the Township of Anoka. There have been very few interments in Oakwood since the 1950s, and graves are no longer available for purchase. Forest Hill Cemetery was established in 1890. It is a non-denominational, public cemetery. Section 0 (Blocks A - Z) makes up the original cemetery with Sections 1 - 6 added over the past 100 years. There are many single graves available for sale in the lettered blocks, but currently, the majority of the sales occur in section 6 block 5.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Implement future development of new grave sites based on burial trends  
(cremation graves and niches)

**Fiscal responsibility and accountability in government**

Monitor contract invoicing carefully to ensure prompt payments  
Continue to offer reduced rates to Anoka citizens

**Protection and upkeep of city assets**

Reduce costs and frequency of large capital expenditures by implementing  
maintenance and monitoring schedule of grounds, paths, and monuments

**Other important objectives**

Honor the past by preserving historical gravesites  
Assist researchers by updating online databases and answering questions

**PERFORMANCE MEASURES:**

**2021                      2022                      2023 Budget**

*Goal of special revenue fund established by Council: have expenses of maintaining the cemeteries be fully supported by revenues generated by the cemeteries*

*Measure effectiveness*

% of Revenues to expenses	71%	77%	89%
% of expenditures covered by fund balance forward	29%	23%	11%
Budget to Actual Use of Fund Balance	b - \$27,270	b \$0.00	B - \$11,250
	a - \$32,343	a - \$32,812	Actual

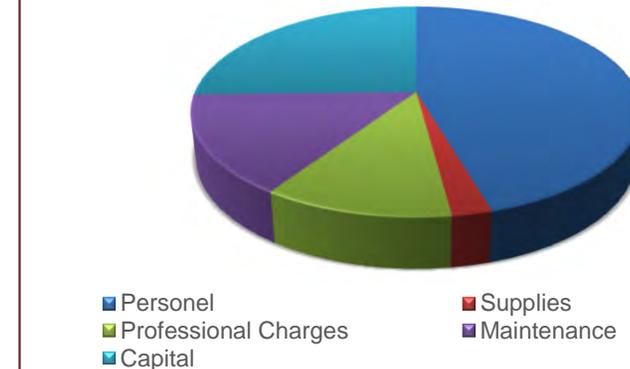
**Highlights/Significant Changes for 2023:**

Burial fees will need to be reviewed and increased to support the increased costs in wages, gas, and equipment replacement. Grave costs for non-residents will be increased to support long-term maintenance, which will minimize use of fund balance.

**AVAILABILITY**

	<b>2021</b>	<b>2022</b>	<b>2023</b>
Cremation gravesites	30	19	11
Columbarium niches	11	133	117
Section 6-5 gravesites	386	362	345

**2023 EXPENDITURES BY CATEGORY**



**STAFFING LEVELS**

	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>BUDGETED</b>
	<b>2021</b>	<b>2022</b>	<b>2023</b>
FTE units budgeted	0.65	0.65	0.20
<b>Net change in fund balance</b>	\$ (32,344)	\$ 100	\$ (11,250)
<b>Fund balance</b>	\$ 427,918	\$ 428,018	\$ 416,768

# City of Anoka, Minnesota 2023 Adopted Budget

## CEMETERY MAINTENANCE FUND SUMMARY BUDGET

<b>REVENUES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Interment	\$ 30,550	\$ 26,585	\$ 27,105	\$ 30,040	\$ 29,000	\$ 29,000	0.00%
Perpetual Care	11,254	23,647	16,822	11,729	16,000	16,000	0.00%
Marker Permit	4,075	6,828	7,075	9,100	7,000	7,000	0.00%
Grave Purchase	12,711	48,536	32,805	25,452	30,000	30,000	0.00%
Interest Income	4,365	9,174	4,993	1,656	5,000	5,000	0.00%
Gain(loss) fair value of inv	2,998	2,582	157	(3,155)	-	-	0.00%
Contrib and Donations	-	250	-	-	-	-	0.00%
Admin Fes	310	290	305	215	250	250	0.00%
Sale of fixed asset	-	500	-	2,500	-	-	0.00%
Use of Fund Balance	-	-	-	-	-	11,250	100.00%
<b>Total Revenue</b>	<b>\$ 66,263</b>	<b>\$ 118,392</b>	<b>\$ 89,262</b>	<b>\$ 77,537</b>	<b>\$ 87,250</b>	<b>\$ 98,500</b>	<b>12.89%</b>
<b>EXPENDITURES</b>							
Personel	\$ 54,704	\$ 46,645	\$ 36,675	\$ 43,267	\$ 40,390	\$ 44,780	10.87%
Supplies	1,331	525	418	2,522	2,400	2,400	0.00%
Professional Charges	6,213	7,636	14,046	9,713	10,870	11,320	4.14%
Maintenance	15,308	12,354	15,158	14,160	12,000	15,000	25.00%
Capital	-	17,723	6,740	40,219	21,490	25,000 *	16.33%
<b>Total Expenditures</b>	<b>\$ 77,556</b>	<b>\$ 84,883</b>	<b>\$ 73,037</b>	<b>\$ 109,881</b>	<b>\$ 87,150</b>	<b>\$ 98,500</b>	<b>13.02%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (11,293)</b>	<b>\$ 33,509</b>	<b>\$ 16,225</b>	<b>\$ (32,344)</b>	<b>\$ 100</b>	<b>\$ (11,250)</b>	

**CEM17-03 Decorative Fence \$25,000 \***

**PROGRAM DESCRIPTION:**

The Parking fund 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 its fees. The Walker parking fund maintains and improves the Walker parking ramp. The Cities primary lessee is the Walker Plaza, providing adequate spaces until 2039.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Work with parking advisory board to ensure parking changes keep up with changes in use and development in the City

**Fiscal responsibility and accountability in government**

Increase parking enforcement fines to better align with the cost of monitoring  
Increase collection efforts on unpaid parking enforcement fees

**Protection and upkeep of city assets**

Use regular maintenance and inspection to keep ramps clean and damage free  
Have regular police visibility to deter crime

**Other important objectives**

Monitor use of existing e-charging station for possible expansion

**PERFORMANCE MEASURES:**

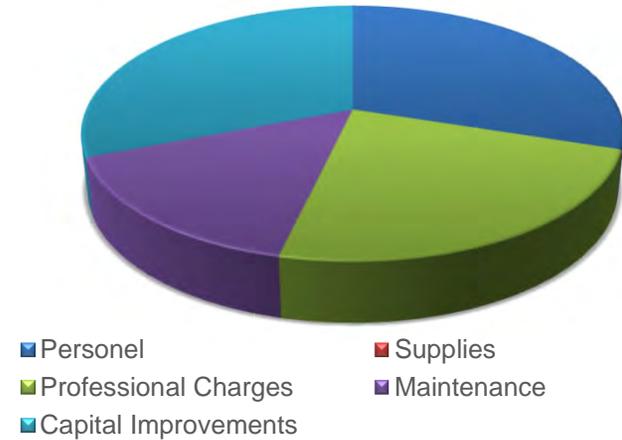
**2021                      2022                      2023 Budget**  
*Goal of special revenue fund established by Council: use parking enforcement fees and parking permits to fund upkeep of ramps and lots*  
*Measure effectiveness*

	2021	2022	2023 Budget
Total citations issued	2,121	2,037	2,500
Total dollars received from citations	\$21,840	\$22,864	\$32,000
% of total permit spots leased during year out of 175	61.14%	84.00%	85.00%
Total dollars received from permits	\$44,702	\$52,185	\$53,000
Total parking expenditures	\$363,976	\$161,971	\$194,180

**Highlights/Significant Changes for 2023:**

A Parking Study to evaluate all Downtown Anoka parking will be conducted in 2023. This study will be reviewed for possible effects to the future proposed Jackson Street Entertainment District. This study will help they City understand parking needs and the effect of pay to park considerations. A change in services provided, or an increase in fees charged, will need to be part of any ongoing comprehensive plan continue to maintain the City's ramps and lots using parking fees and fines revenue.

**2023 EXPENDITURES BY CATEGORY**



STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2021	2022	2023
FTE units budgeted	0.85	0.85	0.83
	ACTUAL	BUDGETED	BUDGETED
	2021	2022	2023
<b>Net change in fund balance</b>	\$ (294,923)	\$ (78,800)	\$ (45,880)
<b>Fund balance</b>	\$ 76,687	\$ (2,113)	\$ (47,993)

# City of Anoka, Minnesota 2023 Adopted Budget

## PARKING FUND SUMMARY BUDGET

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
<b>REVENUES</b>							
Parking Permits	\$ 32,090	\$ 36,115	\$ 43,465	\$ 38,933	\$ 40,000	\$ 40,000	0.00%
Parking Fees	12,817	12,529	1,218	5,768	13,000	13,000	0.00%
Parking Fines	31,106	35,890	16,504	22,340	32,000	32,000	0.00%
Intergovernmental	-	-	-	-	-	60,000	100.00%
Interest Income	5,950	9,960	4,632	913	2,000	2,000	0.00%
Gain(loss) fair value of inv	3,640	3,224	19	(1,037)	-	-	0.00%
Rent	6,940	-	1,290	2,136	1,300	1,300	0.00%
Use of Fund Balance	-	-	-	-	78,800	45,880	-41.78%
Total Revenue	<u>\$ 92,543</u>	<u>\$ 97,718</u>	<u>\$ 67,128</u>	<u>\$ 69,053</u>	<u>\$ 167,100</u>	<u>\$ 194,180</u>	<u>30.34%</u>
<b>EXPENDITURES</b>							
Personel	\$ 48,436	\$ 47,563	\$ 52,194	\$ 54,244	\$ 57,170	\$ 58,160	1.73%
Supplies	-	1,840	765	-	-	-	0.00%
Professional Charges	55,954	54,972	53,541	53,199	57,930	46,020	-20.56%
Maintenance	20,541	27,843	28,502	45,480	27,000	30,000	11.11%
Capital Improvements	23,760	-	6,615	211,053	25,000	60,000 *	140.00%
Total Expenditures	<u>\$ 148,691</u>	<u>\$ 132,218</u>	<u>\$ 141,617</u>	<u>\$ 363,976</u>	<u>\$ 167,100</u>	<u>\$ 194,180</u>	<u>16.21%</u>
Net Change in Fund Balance	\$ (56,148)	\$ (34,500)	\$ (74,489)	\$ (294,923)	\$ (78,800)	\$ (45,880)	

**BM-020 Historic Rum River Ramp repair \***

**PROGRAM DESCRIPTION:**

The Lodging Fund collects 3% lodging taxes from hotels or motels in the City. 5% of the tax is retained by the City of Anoka for administrative costs. The funds are to be used to promote tourism within the City of Anoka. 95% of the tax is remitted to the MN Metro North Tourism association for membership dues. The Association uses the funds to promote tourism among the member cities of Anoka, Arden Hills, Blaine, Coon Rapids, Fridley, Ham Lake, Lino Lakes, Mounds View, New Brighton, and Shoreview. The association maintains the Twin Cities Gateway website with details on events and locations within the City.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Grants and retained fees can be used to increase City visibility and tourism with the goal of increasing foot traffic to stores and room rentals

**Fiscal responsibility and promotion of the area's business climate**

Prompt receipt of lodging tax reports from City properties and quarterly remittance to MN Metro North Tourism

Annual gateway fund payment to Anoka Business and Landowners Association

**PERFORMANCE MEASURES:**

**2021                      2022                      2023 Budget**

***Goal of special revenue fund established by Council: increase tourism inside City of Anoka***

***Measure effectiveness***

	2021	2022	2023 Budget
Gross taxable revenues generated	\$639,681	\$597,110	\$595,000

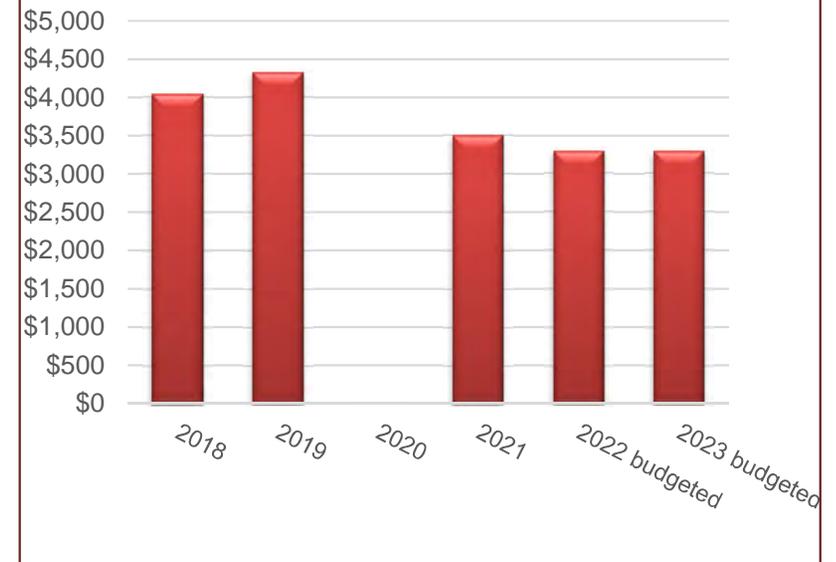
**Highlights/Significant Changes for 2023:**

2022 and 2023 revenues are expected to be lower due to the significant impact of Hwy 10 construction.

\*Continue to promptly report revenues and pay out tourism grants to ABLA.

\*Continue to build fund balance from retained fees. These funds will be used on future projects to attract visitors to the City.

**North Metro Tourism membership grant by year**



	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>	<b>BUDGETED 2023</b>
<b>Net change in fund balance</b>	\$ 366	\$ -	\$ -
<b>Fund balance</b>	\$ 19,851	\$ 19,851	\$ 19,851

City of Anoka, Minnesota  
2023 Adopted Budget

**LODGING FUND SUMMARY BUDGET**

	2018	2019	2020	2021	2022	2023	PERCENT
<b>REVENUE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
Lodging Tax	\$ 13,794	\$ 695	\$ 791	\$ 893	\$ 800	\$ 800	0.00%
Interest Income	214	431	217	85	50	60	20.00%
Gain(loss) fair value of inv	116	122	4	(172)	-	-	0.00%
Contrib and Donations	4,042	4,322	-	3,500	3,290	3,290	0.00%
<b>Total Revenue</b>	<b>\$ 18,166</b>	<b>\$ 5,570</b>	<b>\$ 1,012</b>	<b>\$ 4,306</b>	<b>\$ 4,140</b>	<b>\$ 4,150</b>	<b>0.24%</b>
<b>EXPENDITURES</b>							
Personel	\$ 235	\$ 365	\$ 390	\$ 410	\$ 600	\$ 800	33.33%
Professional Charges	16,613	3,523	29	3,530	3,540	3,350	-5.37%
<b>Total Expenditures</b>	<b>\$ 16,848</b>	<b>\$ 3,888</b>	<b>\$ 419</b>	<b>\$ 3,940</b>	<b>\$ 4,140</b>	<b>\$ 4,150</b>	<b>0.24%</b>
Net Change in Fund Balance	\$ 1,318	\$ 1,682	\$ 593	\$ 366	\$ -	\$ -	

**DEPARTMENT DESCRIPTION:**

Debt Service funds finance and account for the payment of interest and principal on all general obligation debt other than debt issued for enterprise or component unit funds. When debt is issued, the revenue source is identified. Special assessment revenue pledged for street bonds are recorded in the debt service fund. TIF revenues are recorded in the TIF funds and transferred to the debt service funds. Other debt is levied with the County unless cancelled and paid with other general revenue sources within the City.

**2014A TIF Crossover Refunding Bonds - maturity 2-1-2033**

Historic downtown ramp - 2023 funding with debt levy and TIF revenue

**2016A Public Facilities Crossover Refunding - maturity date 2-1-2028**

Energy improvements to Event Center - 2023 funding with debt levy

**2020A General Obligation Bonds - maturity date 2-4-2041**

Street Renewal projects - 2023 funding with special assessment revenue

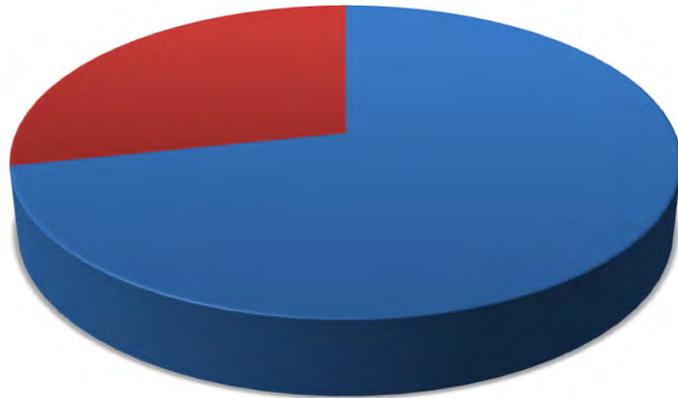
**2021A GO Capital Improvement Bonds - maturity date 2-1-2042**

Construction of Park Maintenance building - 2023 funding with debt levy

**2022A GO Capital Improvement Bonds - maturity date 2-1-2042**

Construction of Law Enforcement Training Ctr - 2023 funding with fund balance

**2023 EXPENDITURES BY CATEGORY**



■ Principal Retirement      ■ Interest and fiscal charges

**Governmental Funds Debt Schedule Summary by Year**

Year	Total by year		Change from previous year	
	Principal	Interest	Principal	Interest
2023	1,045,000	563,680	-5.43%	29.49%
2024	1,225,000	513,980	17.22%	-8.82%
2025	1,255,000	472,330	2.45%	-8.10%
2026	1,235,000	432,430	-1.59%	-8.45%
2027	1,125,000	397,205	-8.91%	-8.15%
2028	1,265,000	362,230	12.44%	-8.81%
2029	1,130,000	325,730	-10.67%	-10.08%
2030	1,160,000	291,111	2.65%	-10.63%
2031	1,205,000	258,478	3.88%	-11.21%
2032	1,235,000	226,868	2.49%	-12.23%
2033	1,270,000	194,888	2.83%	-14.10%
2034	730,000	171,345	-42.52%	-12.08%
2035	745,000	156,559	2.05%	-8.63%
2036	755,000	140,288	1.34%	-10.39%
2037	770,000	122,665	1.99%	-12.56%
2038	785,000	103,759	1.95%	-15.41%
2039	810,000	83,395	3.18%	-19.63%
2040	835,000	61,918	3.09%	-25.75%
2041	855,000	39,364	2.40%	-36.43%
2042	610,000	19,250	-28.65%	-51.10%
2043	265,000	5,300	-56.56%	-72.47%
	<u>20,310,000</u>	<u>4,942,771</u>		

	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
Net change in fund balance	\$ 224,787	\$ (723,749)	\$ 6,502
Fund balance	\$ 1,465,850	\$ 742,101	\$ 748,603

# City of Anoka, Minnesota 2023 Adopted Budget

## DEBT SERVICE FUNDS SUMMARY BUDGET

<b>SOURCES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Taxes	\$ 415	\$ 403	\$ 51	\$ 743,661	\$ 376,650	\$ 736,133	95.44%
Special Assessments	-	-	385,776	150,743	110,000	-	-100.00%
Interest Earnings	2,493	20,771	3,045	3,753	4,440	2,000	-54.95%
Gain(loss) fair value of inv	3,515	3,676	21	(9,054)	-	-	0.00%
Fines and forfeitures	-	-	-	322	-	-	0.00%
Transfers In/Reserves	944,500	927,000	1,302,970	390,000	230,000	726,000	215.65%
<b>Total Revenue and Transfers In</b>	<b>\$ 950,923</b>	<b>\$ 951,850</b>	<b>\$ 1,691,863</b>	<b>\$ 1,279,425</b>	<b>\$ 721,090</b>	<b>\$ 1,464,133</b>	<b>103.04%</b>
<b>USES</b>							
Principal Retirement	\$ 675,000	\$ 680,000	\$ 700,000	\$ 685,000	\$ 1,105,000	\$ 1,045,000	-5.43%
Interest and fiscal charges	272,586	253,263	316,781	369,638	339,839	412,631	21.42%
<b>Total Expenditures</b>	<b>\$ 947,586</b>	<b>\$ 933,263</b>	<b>\$ 1,016,781</b>	<b>\$ 1,054,638</b>	<b>\$ 1,444,839</b>	<b>\$ 1,457,631</b>	<b>0.89%</b>
Net Change in Fund Balance	\$ 3,337	\$ 18,587	\$ 675,082	\$ 224,787	\$ (723,749)	\$ 6,502	
Fund Balance	\$ 547,394	\$ 565,981	\$ 1,241,063	\$ 1,465,850	\$ 742,101	\$ 748,603	0.88%

City of Anoka, Minnesota  
2023 Adopted Budget

**CAPITAL PROJECTS FUNDS SUMMARY BUDGET**

<b>SOURCES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Taxes	\$ 574,469	\$ 620,916	\$ 653,679	\$ 611,390	\$ 684,500	\$ 684,500	0.00%
Special assessments	568,810	783,656	436,428	546,983	436,000	644,598	47.84%
Licenses and permits	15,401	10,460	18,834	18,307	18,000	18,300	100.00%
Intergovernmental	577,000	3,530,000	7,193,186	6,343,308	33,320,230	26,065,000	-21.77%
Charges for services	-	79,580	78,641	36,000	36,000	36,000	0.00%
Franchise fees	382,046	384,110	414,358	411,619	414,559	514,300	24.06%
Investment Income	(4,091)	(54,868)	(20,219)	(8,978)	62,818	43,768	-30.33%
Gain(loss) fair value of inv	14,897	6,141	(8,513)	77,229	-	-	0.00%
Miscellaneous	821,280	483,931	1,278,186	374,384	91,204	20,000	-78.07%
Transfer in	1,930,000	508,700	226,000	272,324	265,000	185,000	-30.19%
Bond Proceeds	-	-	5,530,701	6,199,498	6,000,000	5,000,000	-16.67%
<b>Total Revenue</b>	<b>\$ 4,879,812</b>	<b>\$ 6,352,626</b>	<b>\$ 15,801,281</b>	<b>\$ 14,882,064</b>	<b>\$ 41,328,311</b>	<b>\$ 33,211,466</b>	<b>-19.64%</b>
<b>USES</b>							
General government	\$ 34,658	\$ 12,826	\$ 38,580	\$ 45,543	\$ 11,320	\$ 16,860	48.94%
Public works	11,797	35,650	-	13,200	112,370	124,750	11.02%
Parks and recreation	3,147	-	5,697	-	9,550	10,550	10.47%
Capital outlay	6,008,504	8,370,773	17,054,325	13,620,479	39,387,750	27,537,200	-30.09%
Interest and fiscal charges	265,387	336,875	408,470	447,846	353,539	353,539	0.00%
Transfers out	425,000	600,000	136,000	450,000	300,000	796,000	165.33%
<b>Total Expenditures</b>	<b>\$ 6,748,493</b>	<b>\$ 9,356,124</b>	<b>\$ 17,643,072</b>	<b>\$ 14,577,068</b>	<b>\$ 40,174,529</b>	<b>\$ 28,838,899</b>	<b>-28.22%</b>
Net Change in Fund Balance	\$ (1,868,681)	\$ (3,003,498)	\$ (1,841,791)	\$ 304,996	\$ 1,153,782	\$ 4,372,567	
Fund Balance	\$ (1,987,437)	\$ (4,990,935)	\$ (6,832,726)	\$ (6,527,730)	\$ (5,373,948)	\$ (1,001,381)	81.37%

**DEPARTMENT 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. Major capital projects for City Hall, Greenhaven Event Center, Park Maintenance Facility, Public Safety Center, Law Enforcement Training Center, and the Public Works campus are account for through this fund.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Analyze land use and land demand to lead future building changes

**Fiscal responsibility and accountability in government**

Continue to assist Council with funding options for major projects

Ensure proper bid processes for projects

**Protection and upkeep of city assets**

Routinely inspect public buildings to maximize useful life of component items

**Other important objectives**

Determine best options for public access, while providing for necessary security

**2023 BUDGETED PROJECTS**

BM-004 Carpeting City Hall, budget carry over from 2022 \$75,000

BM-004 Carpeting Public Safety Center \$75,000

**PERFORMANCE MEASURES:**                      **2021**                      **2022 Budget**                      **2023 Budget**

**Council goal: Work towards and support responsible budgeting**

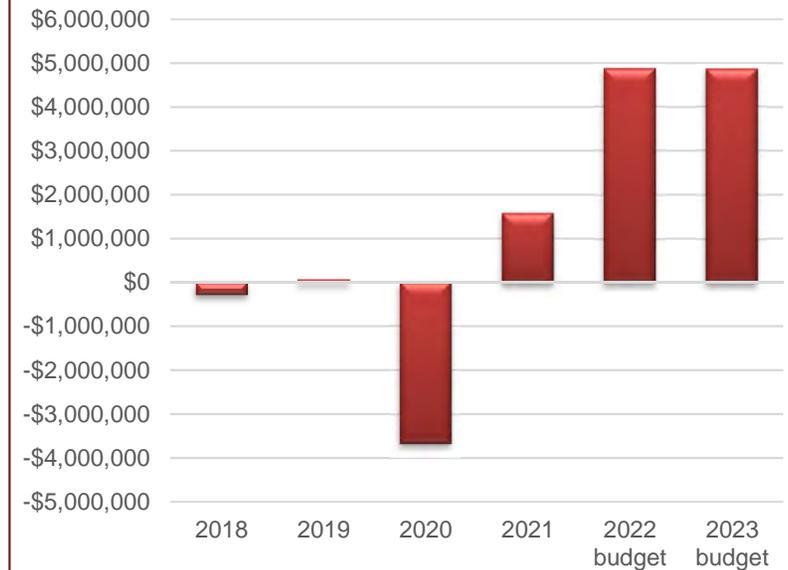
*Measure effectiveness*

	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
	<i>Actual</i>	<i>Actual</i>	<i>Budgeted</i>
Measure actual cost of budgeted projects vs budget amount	1,921,000	2,820,000	75,000
	1,019,842	2,820,000	75,000
% below(above) budget	47%	0%	0%

**Highlights/Significant Changes for 2023:**

In 2023 the City will complete project BM-004 which will require budget carryover for the City Hall portion. With proper maintenance the City expects this carpet to last about 10 to 15 years

**BUILDING IMPROVEMENTS FUND  
BALANCE HISTORY**



	<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>BUDGET 2023</b>
<b>Net change in fund balance</b>	\$ 5,245,596	\$ 3,294,440	\$ (7,750)
<b>Fund balance</b>	\$ 1,570,281	\$ 4,864,721	\$ 4,856,971

# City of Anoka, Minnesota 2023 Adopted Budget

## BUILDING IMPROVEMENT CAPITAL FUND SUMMARY BUDGET

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
<b>REVENUES</b>							
Sale of Fixed Asset	\$ -	\$ 409,503	\$ 998,780	\$ 10,522	\$ -	\$ -	0.00%
Interest Income	(527)	(367)	(9,890)	(6,121)	4,000	4,000	0.00%
Gain(loss) fair value of inv	572	(21)	(4,777)	(4,347)	-	-	0.00%
Miscellaneous	-	-	-	90,000	-	-	0.00%
Bond proceeds	-	-	-	6,199,498	6,000,000	-	-100.00%
Transfers In	105,000	105,000	105,000	105,000	115,000	75,000	-34.78%
Total Revenue	<u>\$ 105,045</u>	<u>\$ 514,115</u>	<u>\$ 1,089,113</u>	<u>\$ 6,394,552</u>	<u>\$ 6,119,000</u>	<u>\$ 79,000</u>	<u>-98.71%</u>
<b>EXPENDITURES</b>							
Personal services	\$ 5,540	\$ -	\$ -	\$ -	\$ 4,200	\$ 4,800	14.29%
Professional services	120	-	5,446	129,114	360	6,950	1830.56%
Capital Expense	282,321	153,120	4,840,933	1,019,842	2,820,000	345,000	-87.77%
Transfers Out	-	-	-	-	-	-	0.00%
Total Expenditures	<u>\$ 287,981</u>	<u>\$ 153,120</u>	<u>\$ 4,846,379</u>	<u>\$ 1,148,956</u>	<u>\$ 2,824,560</u>	<u>\$ 356,750</u>	<u>-87.37%</u>
Net Change in Fund Balance	\$ (182,936)	\$ 360,995	\$ (3,757,266)	\$ 5,245,596	\$ 3,294,440	\$ (277,750)	

**DEPARTMENT DESCRIPTION:**

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

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Work with local business and interested parties to ensure communication

**Fiscal responsibility and accountability in government**

Use single audit for large federal programs and be in compliance of all regulations

Ensure proper bid process for projects

**Protection and upkeep of city assets**

Routinely inspect jobsites to ensure compliance with safety measures

**Other important objectives**

Use social media, community meetings, and mailings for construction updates

**2023 BUDGETED PROJECTS**

Completion of Highway 10 \$25,000,000

**PERFORMANCE MEASURES:**                      2021                      2022 Budget                      2023 Budget

**Council goal: Work towards and support responsible budgeting**

*Measure effectiveness*

	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
	<i>Actual</i>	<i>Actual</i>	<i>Budgeted</i>
Measure actual cost of budgeted projects vs budget amount	500,000	2,500,000	25,000,000
	3,802,620	2,500,000	25,000,000
% below(above) budget	-661%	0%	0%

**Council goal: enhance communication with citizens**

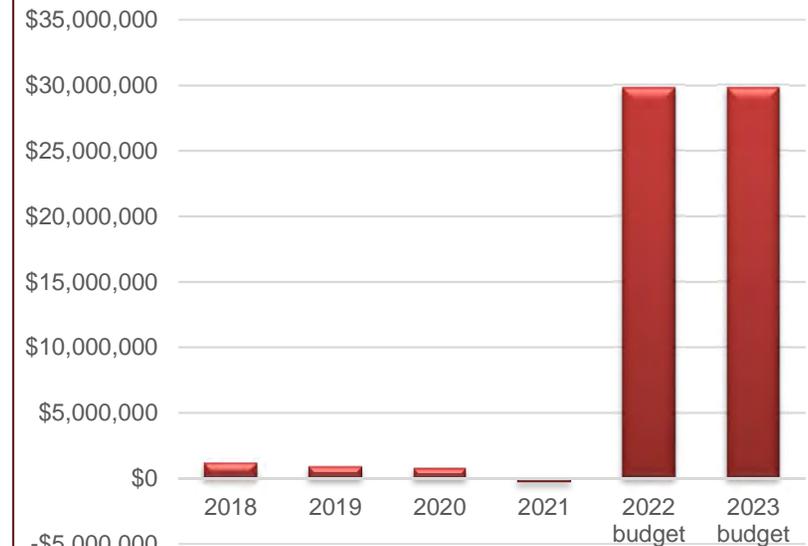
*Measure outreach*

Social media updates	<i>new in 2023</i>	<i>new in 2023</i>	12
Community meetings held for current or upcoming projects	<i>new in 2023</i>	<i>new in 2023</i>	2

**Highlights/Significant Changes for 2023:**

In 2023 the Highway 10 Solution project will reach substantial completion. Federal funds, State Aid, and County bonding as well as City participation funds have been used for this project, which has a total project cost of \$50,000,000

**STATE AID FUND BALANCE HISTORY**



	<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>BUDGET 2023</b>
<b>Net change in fund balance</b>	\$ (1,010,340)	\$ 30,075,000	\$ -
<b>Fund balance</b>	\$ (275,909)	\$ 29,799,091	\$ 29,799,091

# City of Anoka, Minnesota 2023 Adopted Budget

## STATE AID CONSTRUCTION CAPITAL FUND SUMMARY BUDGET

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
<b>REVENUES</b>							
Intergovernmental Aid	\$ -	\$ 1,658,000	\$ 5,456,840	\$ 5,759,322	\$32,575,000	\$25,000,000	-23.25%
Charges for services	-	-	37,080	-	-	-	0.00%
Interest Income	(10,039)	(27,801)	(38,481)	(17,957)	-	-	0.00%
Gain(loss) fair value of inv	8,284	(6,600)	(5,383)	35,609	-	-	0.00%
Miscellaneous	69,155	-	-	15,306	-	-	0.00%
Transfers In	1,450,000	-	-	-	-	-	0.00%
Total Revenue	<u>\$ 1,517,400</u>	<u>\$ 1,623,599</u>	<u>\$ 5,450,056</u>	<u>\$ 5,792,280</u>	<u>\$32,575,000</u>	<u>\$25,000,000</u>	<u>0.00%</u>
<b>EXPENDITURES</b>							
Capital Expense	\$ 2,458,153	\$ 1,947,000	\$ 5,576,266	\$ 6,802,620	\$ 2,500,000	\$25,000,000	900.00%
Total Expenditures	<u>\$ 2,458,153</u>	<u>\$ 1,947,000</u>	<u>\$ 5,576,266</u>	<u>\$ 6,802,620</u>	<u>\$ 2,500,000</u>	<u>\$25,000,000</u>	<u>900.00%</u>
Net Change in Fund Balance	\$ (940,753)	\$ (323,401)	\$ (126,210)	\$ (1,010,340)	\$30,075,000	\$ -	

**DEPARTMENT 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.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Continue multi-year plan of street renewal, drawing redevelopment

**Fiscal responsibility and accountability in government**

Analyze property values and impacts of projects to determine assessment value

Ensure proper bid processes for projects

Continue to assist Council with funding options for major projects

**Protection and upkeep of city assets**

Routinely inspect jobsites to ensure compliance with safety measures

**Other important objectives**

Use social media, community meetings, and mailings for construction updates

**2023 BUDGETED PROJECTS**

EN19-06 2023 Franklin Area street renewal \$2,719,000

EN19-23-01 Safe Routes to School \$350,000

**PERFORMANCE MEASURES:**                      **2021**                      **2022 Budget**                      **2023 Budget**

**Council goal: Work towards and support responsible budgeting**

*Measure effectiveness*

	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
	<i>Actual</i>	<i>Actual</i>	<i>Budgeted</i>
Measure actual cost of budgeted projects vs budget amount	4,271,000	2,930,250	2,007,200
	1,566,860	2,930,250	2,007,200
% below(above) budget	63%	0%	0%

**Council goal: enhance communication with citizens**

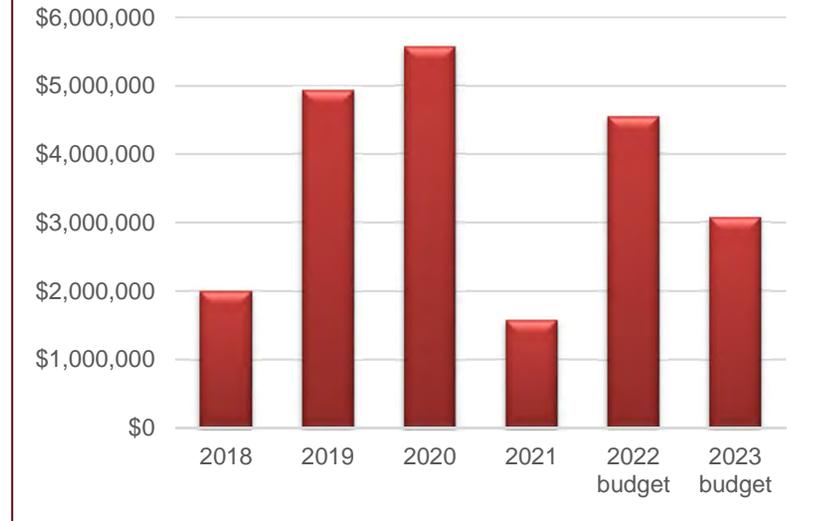
*Measure outreach*

	<i>new in 2023</i>	<i>new in 2023</i>	5
Social media updates			
Community meetings held for current or upcoming projects	<i>new in 2022</i>	1 - Street Renewal 12 - Rum River Corridor	1 - Street Renewal/Street Surface Improvement

**Highlights/Significant Changes for 2023:**

In 2023 the City will reconstruct 6,200 linear feet of city streets around Franklin School. The project will include street reconstruction, water and sewer line replacement and storm water drain improvements to improve water quality to the Rum River and reduce sediment. The City will also make use of Safe Routes to School grant money from MN Dot to upgrade pedestrian crossings and add safety improvements. Potential sites are Franklin, Lincoln, Wilson, Washington, Fred Moore, Anoka High School, St Stephens, Anoka Secondary Tech, River Trail Learning Center and Montessori Academy.

**STREET RENEWAL FUND  
PROJECT COSTS BY YEAR**



	<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>BUDGET 2023</b>
<b>Net change in fund balance</b>	\$ (715,187)	\$ (1,553,831)	\$ 3,899,248
<b>Fund balance</b>	\$ (185,889)	\$ (1,739,720)	\$ 2,159,528

# City of Anoka, Minnesota 2023 Adopted Budget

## STREET RENEWAL CAPITAL FUND SUMMARY BUDGET

<b>REVENUES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Franchise Fee	\$ 382,046	\$ 384,110	\$ 414,358	\$ 411,619	\$ 414,559	\$ 514,300	24.06%
State Aid Intergovernmental	577,000	1,872,000	1,409,683	6,629	620,230	350,000	-43.57%
Special Assessments	568,810	783,656	436,428	546,983	436,000	644,598	47.84%
Licenses and permits	15,401	10,460	18,834	18,307	18,000	18,300	1.67%
Charges for services	-	49,580	-	-	-	-	0.00%
Interest Income	13,577	(48,882)	36,284	2,714	-	-	0.00%
Gain(loss) fair value of inv	(14,123)	(8,501)	2,282	9,297	-	-	0.00%
Miscellaneous	467,494	-	-	-	-	-	0.00%
Sale of Fixed Asset	-	42,884	-	-	-	-	0.00%
Bond Proceeds	-	-	5,530,701	-	-	5,000,000	100.00%
Transfers In	225,000	83,700	-	27,324	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 2,235,205</b>	<b>\$ 3,169,007</b>	<b>\$ 7,848,570</b>	<b>\$ 1,022,873</b>	<b>\$ 1,488,789</b>	<b>\$ 6,527,198</b>	<b>338.42%</b>
<b>EXPENDITURES</b>							
Personal services	\$ 68,980	\$ -	\$ -	\$ -	\$ 108,700	\$ 119,700	10.12%
Professional services	68,688	35,650	79,865	11,200	3,670	5,050	37.60%
Maintenance	11,797	-	-	-	-	-	0.00%
Transfer out	-	-	-	160,000	-	-	0.00%
Capital Expense	2,769,503	4,932,637	5,563,466	1,566,860	4,542,000	3,069,000	-32.43%
Fixed Asset Transfer	(771,283)	-	-	-	(1,611,750)	(1,061,800)	-34.12%
Transfer out	-	-	-	-	-	496,000	100.00%
<b>Total Expenditures</b>	<b>\$ 2,147,685</b>	<b>\$ 4,968,287</b>	<b>\$ 5,643,331</b>	<b>\$ 1,738,060</b>	<b>\$ 3,042,620</b>	<b>\$ 2,627,950</b>	<b>-13.63%</b>
 Net Change in Fund Balance	 \$ 87,520	 \$ (1,799,280)	 \$ 2,205,239	 \$ (715,187)	 \$ (1,553,831)	 \$ 3,899,248	

**DEPARTMENT DESCRIPTION:**

The Park Dedication fund accounts for capital park projects using dedication fees from new construction. The principles of the fund are that new park demand should be paid for by new residents creating that demand, that existing residents should not be taxed to build new parks for new residents, and that neighborhood parks and outdoor recreational facilities should serve residents in areas proximate to them.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Have shovel ready projects in areas that staff are working with developers so that park projects in development areas align with construction

**Fiscal responsibility and accountability in government**

Maximize available funds by coordinating in-house vs outsourced construction  
Ensure communication of dedications fees due, and prompt collection

**Protection and upkeep of city assets**

Fees should be spent on expansions or enhancements to parks, so regular maintenance of equipment via other funds is essential

**Other important goal and objectives**

Utilize park planning to determine which parks could be affected by future development and identify the needs in those parks

**2023 BUDGETED PROJECTS**

**PERFORMANCE MEASURES:**

2021                      2022 Budget                      2023 Budget

**Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.**

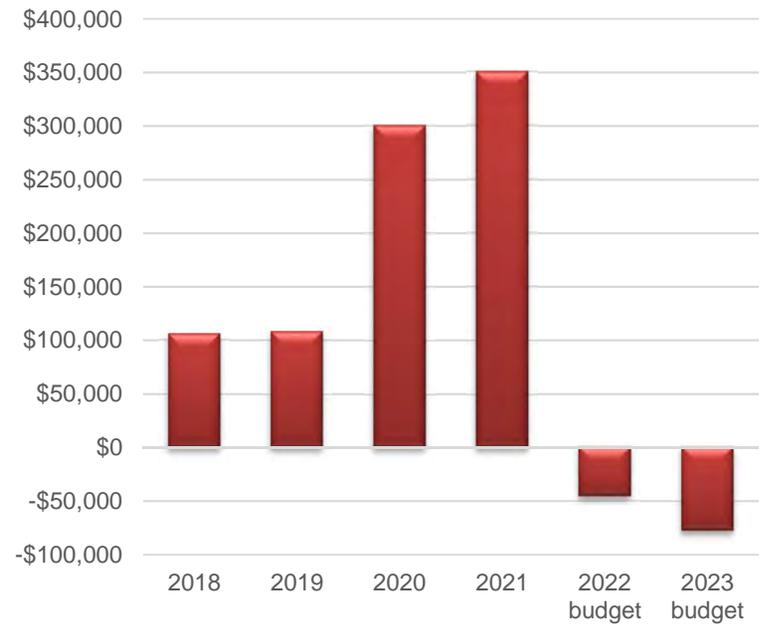
*Measure effectiveness*

% of project expenses covered by dedication fees	2021	2022 Budget	2023 Budget
Capital expenditures	100%	90%	NA, no projects
New dedication fees	\$180,181	\$470,000	\$0
Available fund balance	\$231,413	\$71,204	\$0
	\$300,897	\$350,499	-\$45,727

**Highlights/Significant Changes for 2023:**

No projects are proposed for 2023. Additional funding received in 2022 will be used to complete ongoing projects and prepare future projects.

**PARK DEDICATION  
FUND BALANCE HISTORY**



	ACTUAL 2021	BUDGET 2022	BUDGET 2023
<b>Net change in fund balance</b>	\$ 49,602	\$ (396,226)	\$ 1,080
<b>Fund balance</b>	\$ 350,499	\$ (45,727)	\$ (44,647)

# City of Anoka, Minnesota 2023 Adopted Budget

## PARK DEDICATION CAPITAL FUND SUMMARY BUDGET

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
<b>REVENUES</b>							
Interest Income	\$ 950	\$ 2,050	\$ 2,586	\$ 1,178	\$ 2,950	\$ 1,500	-49.15%
Gain(loss) fair value of inv	352	678	333	(2,808)	-	-	0.00%
Donations	40,688	-	230,447	231,413	71,204	-	-100.00%
Total Revenue	<u>\$ 41,990</u>	<u>\$ 2,728</u>	<u>\$ 233,366</u>	<u>\$ 229,783</u>	<u>\$ 74,154</u>	<u>\$ 1,500</u>	<u>-97.98%</u>
<b>EXPENDITURES</b>							
Personal services	\$ 2,760	\$ -	\$ -	\$ -	\$ 200	\$ 400	100.00%
Professional services	60	-	-	-	180	20	-88.89%
Capital Expense	-	174	41,139	180,181	470,000	-	-100.00%
Total Expenditures	<u>\$ 2,820</u>	<u>\$ 174</u>	<u>\$ 41,139</u>	<u>\$ 180,181</u>	<u>\$ 470,380</u>	<u>\$ 420</u>	<u>-5.92%</u>
Net Change in Fund Balance	\$ 39,170	\$ 2,554	\$ 192,227	\$ 49,602	\$ (396,226)	\$ 1,080	

**DEPARTMENT 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. Funding of these projects comes from grants, donations, and transfers from other funds.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Maintain Anoka's reputation as a River and Park City, attracting development

**Fiscal responsibility and accountability in government**

Use bid process to ensure competitive pricing on projects

**Protection and upkeep of city assets**

Use CIP to prioritize infrastructure improvements including useful life and pictures

**Other important goal and objectives**

Community engagement surveys to determine best uses in existing parks

Focus on parks in underserved areas

**2023 BUDGETED PROJECTS**

PR06-26 Riverfront Park HRRD construction \$200,000

PR15-06 West Rum River Trail \$140,000

PR18-06 Trail System Connections \$75,000

PR20-01 John Ward bathroom demo \$20,000

Riverfront Park Bandshell \$20,000

**PERFORMANCE MEASURES:**

2021                      2022 Budget                      2023 Budget

**Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.**

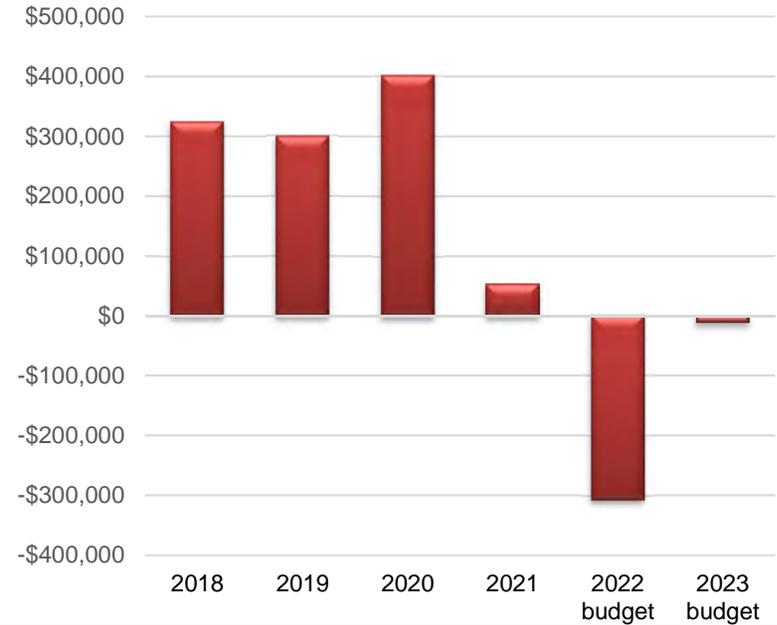
*Measure effectiveness*

% of projects covered by current year funding	2021	2022 Budget	2023 Budget
Capital expenditures	65%	36%	100%
New grants and donations	\$1,006,480	\$562,500	\$455,000
Transfer from enterprise funds	\$577,357	\$125,000	\$715,000
	\$80,000	\$80,000	\$40,000

**Highlights/Significant Changes for 2023:**

In 2023 the City of Anoka will use ARPA funds received in 2021 and grant funds for construction projects at Riverfront Park and John Ward Park and trail system projects on the West Rum River Trail. The liquor department will support these projects with a \$40,000 transfer.

**PARK CAPITAL FUND BALANCE HISTORY**



	ACTUAL 2021	BUDGET 2022	BUDGET 2023
<b>Net change in fund balance</b>	\$ (349,249)	\$ (360,602)	\$ 295,938
<b>Fund balance</b>	\$ 53,143	\$ (307,459)	\$ (11,521)

City of Anoka, Minnesota  
2023 Adopted Budget

**PARK CAPITAL FUND SUMMARY BUDGET**

<b>REVENUES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Intergovernmental	\$ -	\$ -	\$ 326,663	\$ 577,357	\$ 125,000	\$ 715,000	472.00%
Interest Income	4,698	8,284	4,954	795	6,068	6,068	0.00%
Gain(loss) fair value of inv	1,906	2,264	240	(921)	-	-	0.00%
Miscellaneous	-	-	9	-	-	-	0.00%
Transfers In	100,000	80,000	60,000	80,000	80,000	40,000	-50.00%
<b>Total Revenue</b>	<b>\$ 106,604</b>	<b>\$ 90,548</b>	<b>\$ 391,866</b>	<b>\$ 657,231</b>	<b>\$ 211,068</b>	<b>\$ 761,068</b>	<b>260.58%</b>
<b>EXPENDITURES</b>							
Personal services	\$ 2,410	\$ -	\$ -	\$ -	\$ 9,000	\$ 10,000	11.11%
Professional services	3,202	-	251	-	170	130	-23.53%
Capital Expense	162,528	115,115	289,049	1,006,480	562,500	455,000	-19.11%
<b>Total Expenditures</b>	<b>\$ 168,140</b>	<b>\$ 115,115</b>	<b>\$ 289,300</b>	<b>\$ 1,006,480</b>	<b>\$ 571,670</b>	<b>\$ 465,130</b>	<b>-18.64%</b>
Net Change in Fund Balance	\$ (61,536)	\$ (24,567)	\$ 102,566	\$ (349,249)	\$ (360,602)	\$ 295,938	

**DEPARTMENT DESCRIPTION:**

This fund is responsible for aquatic center capital improvements including professional services for the development of new features and improvements to existing equipment. No new funding is planned and the fund will be closed once the balance has been used. Future construction and capital projects will be funded through the General Fund

**Anoka Municipal Swimming Pool**  
1957-1997



**Highlights/Significant Changes for 2023:**

This department has expended all funds. No new funding is planned and the fund is closed.

**Anoka Aquatic Center**  
1998-Current



	<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>BUDGET 2023</b>
<b>Net change in fund balance</b>	\$ (113)	\$ (30,000)	\$ -
<b>Fund balance</b>	\$ 32,735	\$ 2,735	\$ 2,735

City of Anoka, Minnesota  
2023 Adopted Budget

**AQUATIC CENTER CAPITAL FUND SUMMARY BUDGET**

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
<b>REVENUES</b>							
Interest Income	\$ 728	\$ 653	\$ 367	\$ 127	\$ -	\$ -	0.00%
Gain(loss) fair value of inv	791	255	9	(240)	-	-	0.00%
Miscellaneous	600	-	-	-	-	-	0.00%
Total Revenue	<u>\$ 2,119</u>	<u>\$ 908</u>	<u>\$ 376</u>	<u>\$ (113)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
<b>EXPENDITURES</b>							
Capital Expense	\$ 54,444	\$ -	\$ -	\$ -	\$ 30,000	\$ -	0.00%
Total Expenditures	<u>\$ 54,444</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>0.00%</u>
Net Change in Fund Balance	\$ (52,325)	\$ 908	\$ 376	\$ (113)	\$ (30,000)	\$ -	

**DEPARTMENT DESCRIPTION:**

The City of Anoka operates four active tax increment financing districts. The purpose of these districts is to develop and redevelop certain areas within the City, using the anticipated increased tax revenues to fund the purchasing and preparation of properties for inevitable sale for redevelopment. One tax increment financing district, Enterprise Park, has been decertified and the remaining funds will be used in lending to other districts, and paying off district debt.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

TIF districts assist the City to redevelop underutilized and blighted property to create opportunity for new development and tax base

**Fiscal responsibility and accountability in government**

Increased tax capacities from development and redevelopment can decrease taxes to the base by spreading the levy out further.

Use increment received to cover debt and expenses for development

**PERFORMANCE MEASURES:**

	2021	2022	2023 Budget
<b>Commuter Rail Transit Village</b>			
Total % change in net tax capacity since certification	93.76%	108.94%	115.00%
Increment received	173,946	207,456	216,000
Increment expended	125,612	116,579	113,064
<b>Greens of Anoka</b>			
Total % change in net tax capacity since certification	70.20%	62.66%	70.00%
Increment received	320,999	255,840	295,000
Increment expended	3,216,726	282,850	197,795
<b>Historic Rum River District</b>			
Total % change in net tax capacity since certification	65.65%	68.96%	69.00%
Increment received	123,527	126,028	143,500
Increment expended	164,645	152,793	150,720
<b>South Ferry Street</b>			
Total % change in net tax capacity since certification	60.14%	59.42%	65.00%
Increment received	20,927	20,130	30,000
Increment expended	48,869	47,651	46,850

**Highlights/Significant Changes for 2023:**

Commuter Rail Transit Village - Minor spending on preparing land for sale may occur through June 2023. Developer working on plans.

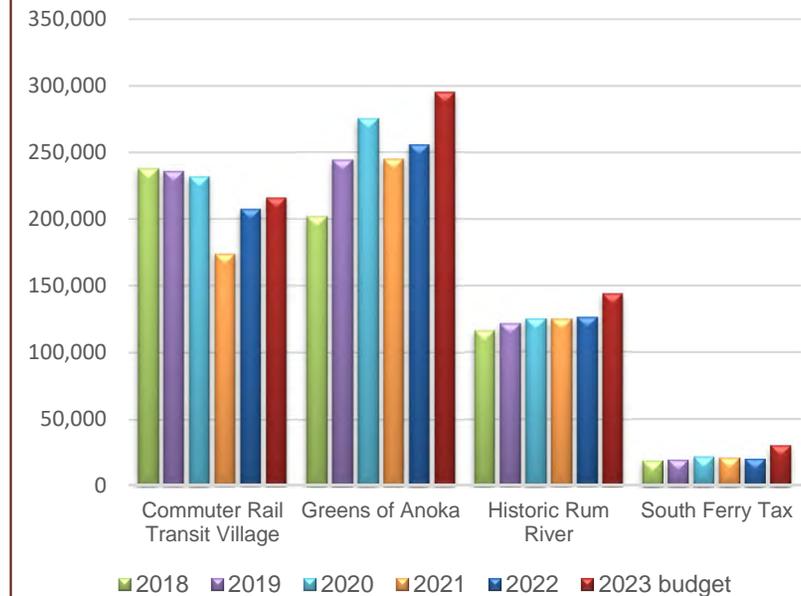
Greens of Anoka - Projects are completed in this district. The new parkway is finished and land is available for sale for development

Enterprise Park - District is decertified. Funds will be used for lending to other districts and paying off district debt.

Historic Rum River - Several plans have been brought forth for restaurant and residential projects. Council is reviewing.

South Ferry - Projects are completed in this district. Several lots were purchased and are under development for residential property.

**Current Tax Increment Collections**



	ACTUAL 2021	BUDGET 2022	BUDGET 2023
<b>Net change in fund balance</b>	\$ (2,915,312)	\$ 200,001	\$ 184,051
<b>Fund balance</b>	\$ (8,072,589)	\$ (7,872,588)	\$ (7,688,537)

City of Anoka, Minnesota  
2023 Adopted Budget

**TAX INCREMENT FINANCING DISTRICTS SUMMARY BUDGET**

<b>REVENUES</b>	2018	2019	2020	2021	2022	2023	PERCENT
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Property taxes	\$ 574,469	\$ 620,916	\$ 653,679	\$ 611,390	\$ 684,500	\$ 684,500	0.00%
Transfers in	50,000	240,000	61,000	60,000	70,000	70,000	0.00%
Charges for service	37,693	62,352	41,561	36,000	36,000	36,000	0.00%
Gain(loss) on investment	17,115	(14,286)	(1,217)	40,640	-	-	0.00%
Interest	19,990	42,739	(16,039)	16,411	49,800	32,200	-35.34%
Miscellaneous	172,182		48,950	21,018	20,000	20,000	0.00%
<b>Total Revenue</b>	<b>\$ 871,449</b>	<b>\$ 951,721</b>	<b>\$ 787,934</b>	<b>\$ 785,459</b>	<b>\$ 860,300</b>	<b>\$ 842,700</b>	<b>-2.05%</b>
<b>EXPENDITURES</b>							
Professional services	\$ 67,586	\$ 12,826	\$ 38,580	\$ 45,543	\$ 6,760	\$ 5,110	-24.41%
Capital Expense	871,297	1,222,727	743,472	3,044,496	-	-	0.00%
Interest Expense	265,387	336,875	328,605	320,732	353,539	353,539	0.00%
Transfer Out	425,000	600,000	136,000	290,000	300,000	300,000	0.00%
<b>Total Expenditures</b>	<b>\$ 1,629,270</b>	<b>\$ 2,172,428</b>	<b>\$ 1,246,657</b>	<b>\$ 3,700,771</b>	<b>\$ 660,299</b>	<b>\$ 658,649</b>	<b>-0.25%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (757,821)</b>	<b>\$ (1,220,707)</b>	<b>\$ (458,723)</b>	<b>\$ (2,915,312)</b>	<b>\$ 200,001</b>	<b>\$ 184,051</b>	

City of Anoka, Minnesota  
2023 Adopted Budget

**ENTERPRISE FUNDS SUMMARY BUDGET**

<b>SOURCES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Operating Revenues	\$ 39,724,665	\$ 39,423,756	\$ 41,132,637	\$ 42,725,768	\$ 43,093,550	\$ 44,735,250	3.81%
Investment Income	373,432	561,106	491,638	353,749	480,300	411,387	-14.35%
Intergovernmental	56,611	53,415	484,471	70,019	55,000	60,000	9.09%
Gain(loss) fair value of inv	106,793	84,613	7,167	(120,895)	-	-	0.00%
Miscellaneous	349,393	408,258	300,775	1,870,558	247,000	282,000	14.17%
Bond Proceeds	-	-	-	-	-	-	100.00%
Transfer in	-	-	363,121	-	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 40,610,894</b>	<b>\$ 40,531,148</b>	<b>\$ 42,779,809</b>	<b>\$ 44,899,199</b>	<b>\$ 43,875,850</b>	<b>\$ 45,488,637</b>	<b>3.68%</b>
<b>USES</b>							
Personal services	\$ 3,610,187	\$ 4,278,728	\$ 4,077,703	\$ 3,742,222	\$ 5,056,600	\$ 4,241,195	-16.13%
Supplies	847,594	1,080,531	1,155,431	418,766	1,156,660	1,175,650	1.64%
Professional services	1,912,456	2,171,474	2,516,519	1,842,467	2,283,470	2,394,870	4.88%
Contractual services	2,257,900	2,533,103	2,480,727	2,678,115	2,894,360	3,182,420	9.95%
Purchased power	21,691,460	20,471,761	20,234,900	23,448,002	22,888,250	27,000,000	17.96%
Cost of sales	3,288,226	3,324,593	3,806,964	3,594,527	3,508,500	2,619,000	-25.35%
Franchise fee	953,506	912,549	921,051	973,475	920,000	920,000	0.00%
Interest expense	47,353	36,423	117,033	-	85,640	85,640	0.00%
Depreciation	2,696,281	2,660,877	2,752,683	2,862,723	2,770,000	2,770,000	0.00%
Transfers out	2,380,000	1,032,200	1,756,591	1,312,324	1,465,000	815,000	-44.37%
<b>Total Expenditures</b>	<b>\$ 39,684,963</b>	<b>\$ 38,502,239</b>	<b>\$ 39,819,602</b>	<b>\$ 40,872,621</b>	<b>\$ 43,028,480</b>	<b>\$ 45,203,775</b>	<b>5.06%</b>
Net Change in Fund Balance	\$ 925,931	\$ 2,028,909	\$ 2,960,207	\$ 4,026,578	\$ 847,370	\$ 284,862	
Net Position	\$ 62,518,808	\$ 64,547,717	\$ 67,507,924	\$ 71,534,502	\$ 72,381,872	\$ 72,666,734	0.39%
Unrestricted Fund Balance	\$ 19,649,304	\$ 19,765,566	\$ 23,698,120	\$ 24,450,574			
Cash and Investments Balance	\$ 11,586,368	\$ 7,249,626	\$ 5,313,584	\$ 5,103,963			

**DEPARTMENT 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. Part of the profits from the electric department are used to support general governmental operations and capital expenditures, keeping property taxes lower for Anoka property owners.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Have shovel ready development plans for new/redeveloped service areas

**Fiscal responsibility and accountability in government**

Monitor cost of inventory, purchase more when costs are low to stock up

**Protection and upkeep of city assets**

Maintain equipment to reach maximum useful life, trade or sell used equipment

**Other important objectives**

Continue payment of Anoka franchise fees without passing on to customers

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Projected

**Council goal: provide reliable electricity to customers**

*Measure effectiveness*

	2021	2022	2023 Projected
Total Customer outages	474	31	30
Avg Customers per outage	9.875	187	150
IEEE Sustained interruptions	48	28	25
Outages - squirrel/wildlife	27	12	11
Outages - AMU equipment	11	9	10

**Council goal: maintain a rate structure that compares favorably to area providers**

*Measure effectiveness*

	2021	2022	2023 Projected
avg rate % below (above) Xcel	10.20%	5.80%	8.50%
avg % below (above) Connexus	9.90%	-7.10%	-0.90%
avg % below (above) ERMU	6.60%	0.90%	10.00%

**Council goal: use proceeds from electric sales to lower cost of services to taxpayers**

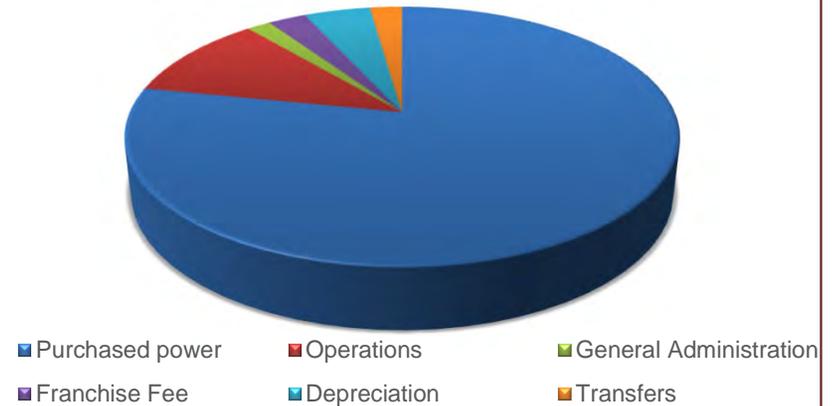
*Measure effectiveness*

	2021	2022	2023 Projected
Franchise fees paid to City	\$973,475	\$955,255	\$920,000
General fund transfers	\$700,000	\$700,000	\$700,000
Value of electric to govt bldgs, parks, street lights and signals	\$170,970	\$182,075	\$180,000

**Highlights/Significant Changes for 2023:**

As part of ongoing infrastructure projects, the Electric department has budgeted nearly \$3,000,000 for 2023 substation and general infrastructure improvements. The utility will have additional costs related to moving service lines underground, adding new construction to the AMU grid, and assisting MnDOT and Anoka County with their projects. The Electric department will again support the General Fund with franchise fees, transfer of funds, and service to parks and buildings.

**2023 EXPENDITURES BY CATEGORY**



STAFFING LEVELS	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
FTE units budgeted	18.3	18.3	21.9

**Authorized Personnel**

Position	2021	2022	2023
Electric Utility Director	1	1	1
Operation Superintendent	1	1	1
Assistant Director	1	1	1
Electrician	1	1	1
Journeyman Lineworker	9	9	9
Apprentice Lineworker	2	2	2
Billing Representative	4	4	4
Meter Reader	1	1	1
Admin Assistant	-	-	1.5

# City of Anoka, Minnesota 2023 Adopted Budget

## ELECTRIC FUND SUMMARY BUDGET

	2018	2019	2020	2021	2022	2023	PERCENT
<b>REVENUES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
Small Commercial Sales	\$1,996,802	\$ 2,424,024	\$ 2,404,515	\$ 2,395,364	\$2,550,000	\$2,800,000	9.80%
Residential Sales	10,134,897	9,856,107	10,435,833	10,729,331	11,000,000	12,000,000	9.09%
Industrial Sales	9,140,346	9,900,315	10,090,233	10,993,970	10,700,000	11,700,000	9.35%
Large Commercial Sales	7,953,701	6,676,095	6,238,055	6,574,497	6,600,000	7,200,000	9.09%
Security Lights	85,204	82,475	82,219	80,636	89,000	80,000	-10.11%
Other Charges	188,681	66,635	26,919	58,138	70,000	110,000	57.14%
Late Charges	100,940	78,972	18,761	-	60,000	40,000	-33.33%
Interest Earnings	392,063	505,168	402,305	271,944	377,800	332,137	-12.09%
Intergovernmental	-	-	18,207	-	-	-	0.00%
Miscellaneous	1,501	211,111	230,320	296,453	235,000	280,000	19.15%
<b>Total Revenue</b>	<b>\$29,994,135</b>	<b>\$29,800,902</b>	<b>\$29,947,367</b>	<b>\$31,400,333</b>	<b>\$31,681,800</b>	<b>\$34,542,137</b>	<b>9.03%</b>
<b>EXPENDITURES</b>							
Employee Services	\$1,455,645	\$ 2,174,786	\$ 1,847,691	\$ 1,405,678	\$2,597,900	\$1,497,460	-42.36%
Supplies	562,802	802,317	901,849	122,434	800,560	776,100	-3.06%
Purchased Power	21,691,460	20,471,761	20,234,900	23,448,002	22,888,250	27,000,000	17.96%
Professional Services	1,175,208	1,383,356	1,680,483	1,066,810	1,344,200	1,352,670	0.63%
Maintenance	304,216	591,087	370,918	402,898	603,700	633,000	4.85%
Capital Expense	900,043	1,429,528	2,287,615	4,106,226	3,423,700	5,295,800 *	54.68%
Fixed Asset Credit	(900,043)	(1,429,528)	(2,287,615)	(4,106,226)	(3,423,700)	(5,295,800)	54.68%
Franchise Fees	953,506	912,549	921,051	973,475	920,000	920,000	0.00%
Depreciation	1,555,508	1,488,340	1,570,164	1,634,410	1,600,000	1,600,000	0.00%
Transfers Out	2,250,000	658,700	635,000	802,324	775,000	775,000	0.00%
<b>Total Expenditures</b>	<b>\$29,948,345</b>	<b>\$28,482,896</b>	<b>\$28,162,056</b>	<b>\$29,856,031</b>	<b>\$31,529,610</b>	<b>\$34,554,230</b>	<b>9.59%</b>
<b>Net Change in Fund Balance</b>	<b>\$45,790</b>	<b>\$ 1,318,006</b>	<b>\$ 1,785,311</b>	<b>\$ 1,544,302</b>	<b>\$152,190</b>	<b>\$ (12,093)</b>	

**Public Works building roof, alarm and gate \$126,000**  
**2023 Street Renewal \$199,800**  
**Hwy 10 rebuild \$800,000**  
**Courthouse project \$500,000**  
**Infrastructure improvements \$1,500,000**

**Pickup trucks 123 & 138 \$90,000 \***  
**Bucket truck, trackhoe, trailer \$410,000**  
**Crooked Lake substation rebuild \$800,000**  
**Garfield substation \$650,000**  
**Meters and transformers \$220,000**

**DEPARTMENT 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.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Ensure water production can meet estimated needs of new developments

**Fiscal responsibility and accountability in government**

Monitor billing system to detect possible water loss

**Protection and upkeep of city assets**

Maintain average loss in water system less than state and national averages of 8.9% and 16% through proactive maintenance and inspections

**Other important objectives**

Continue to work towards implementation of 2019 source water protection plan

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Projected

**Council goal: provide safe drinking water to the City**

*Measure effectiveness*

**Water samples from City compared to EPA limits:**

Lead - parts per billion	4.5ppb/15	4.0ppb/15	4.0ppb/15
Nitrates - parts per million	0.41ppm/10.4	0.4ppm/10	0.4ppm/10
Fluoride - parts per million	0.74ppm/4.0	0.7ppm/4.0	0.7ppm/4.0
Water contamination violations	0	0	0

**Council goal: demonstrate stewardship through water conservation efforts**

*Measure effectiveness*

% of water produced that was not sold or used (water loss)	7.35%	5.67%	9.00%
Change in water produced since onset of conservation rates	-14.30%	-19.97%	-16.00%

**Council goal: lower costs to City taxpayers by utilizing fund resources**

*Measure effectiveness*

Value of water to government buildings and parks	\$42,539	\$40,781	\$60,000
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**Highlights/Significant Changes for 2023:**

The City will continue work on the water treatment facility that serves wells 6 and 8 in 2023. Infrastructure improvements are budgeted at \$1,431,900 for 2023. The water department will also replace water pipes in the Franklin Area Street Renewal project area for a budgeted total of \$334,700. Water rates were increased in 2023 from a \$1.47 base tier rate for 100 cubic feet of water to \$1.55. The City will review tier rates 2 and 3 for possible additional increases.

Find the most recent copy of the City's annual drinking water report here:

<https://www.anokaminnesota.com/328/Water-Department>

**2023 EXPENDITURES BY CATEGORY**



■ Personal Services                      ■ Supplies  
■ Professional Services                      ■ Maintenance  
■ Depreciation

**STAFFING LEVELS**

**ACTUAL                      BUDGETED                      BUDGETED**

**2021                      2022                      2023**

FTE units budgeted                      3.55                      3.55                      3.2

**Authorized Personnel**

Water/Sewer Supervisor	1	1	1
Maintenance	3	3	3

# City of Anoka, Minnesota 2023 Adopted Budget

## WATER FUND SUMMARY BUDGET

	2018	2019	2020	2021	2022	2023	PERCENT
<b>REVENUES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
Commercial Sales	\$ 628,351	\$ 602,846	\$ 639,297	\$ 671,359	\$ 676,490	\$ 710,000	4.95%
Residential Sales	1,007,211	922,234	1,029,185	1,097,585	1,053,550	1,160,000	10.10%
Industrial Sales	164,498	121,996	119,395	134,917	166,350	140,000	-15.84%
Other Sales/Charges	6,618	5,909	-	21,782	1,000	23,000	2200.00%
Water Availability Charge	72,000	36,000	174,000	214,000	50,000	50,000	0.00%
Lease Income	97,681	114,491	112,941	117,040	115,000	115,000	0.00%
Late Charges	8,012	5,810	1,202	-	6,000	4,000	-33.33%
Interest Earnings	50,564	86,394	43,560	(19,045)	50,000	50,000	0.00%
Intergovernment	-	-	18,764	-	-	-	0.00%
Miscellaneous	6,668	7,191	16,603	7,894	7,000	-	-100.00%
<b>Total Revenue</b>	<b>\$ 2,041,603</b>	<b>\$ 1,902,871</b>	<b>\$ 2,154,947</b>	<b>\$ 2,245,532</b>	<b>\$ 2,125,390</b>	<b>\$ 2,252,000</b>	<b>5.96%</b>
<b>EXPENDITURES</b>							
Employee Services	\$ 463,499	\$ 389,467	\$ 500,196	\$ 481,319	\$ 544,360	\$ 534,620	-1.79%
Supplies	103,797	99,408	114,979	106,787	131,350	120,600	-8.18%
Professional Services	281,782	320,352	300,795	267,106	339,760	334,260	-1.62%
Maintenance	73,825	60,889	79,398	98,867	97,540	110,100	12.88%
Capital Expense	244,500	1,000,240	1,101,236	407,446	1,584,900	1,834,600 *	15.75%
Fixed Asset Credit	(244,500)	(1,000,240)	(1,101,236)	(407,446)	(1,496,900)	(1,834,600)	22.56%
Interest Expense	-	-	13,894	14,992	-	-	0.00%
Depreciation	505,992	528,932	539,724	565,143	530,000	530,000	0.00%
Transfer	40,000	40,000	380,180	40,000	210,000	-	-100.00%
<b>Total Expenditures</b>	<b>\$ 1,468,895</b>	<b>\$ 1,439,048</b>	<b>\$ 1,929,166</b>	<b>\$ 1,574,214</b>	<b>\$ 1,941,010</b>	<b>\$ 1,629,580</b>	<b>-16.04%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 572,708</b>	<b>\$ 463,823</b>	<b>\$ 225,781</b>	<b>\$ 671,318</b>	<b>\$ 184,380</b>	<b>\$ 622,420</b>	

**Infrastructure improvements \$1,431,900 \***  
**2023 Street renewal \$334,700**  
**Well 4/5 exterior repairs \$40,000**  
**Public Works building roof, alarm, and gate \$28,000**

**DEPARTMENT 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.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Implement sanitary sewer extensions to growth areas to provide adequate service

**Fiscal responsibility and accountability in government**

Design sewer rates to ensure coverage of infrastructure and disposal

**Protection and upkeep of city assets**

Reduce wastewater stoppages (chokes) through scheduled cleaning

**Other important objectives**

Maintain lift station at 7th and 38th until future replacement

Obtain inventory of hard to find pump parts to maintain equipment

**PERFORMANCE MEASURES:**                      2021                      2022                      2023 Projected

**Council goal: provide a safe and efficient collection of wastewater (sewer)**

*Measure effectiveness*

Feet of sewer line replaced	2,225 feet	2,115 feet	1,500 feet
Feet of sewer line cleaned	120,000ft	65,750ft	120,000ft
Manholes replaced	15	20	31
Gallons of treated wastewater	512,672,595	523,742,689	520,000,000

**Council goal: lower costs to City taxpayers by utilizing fund resources**

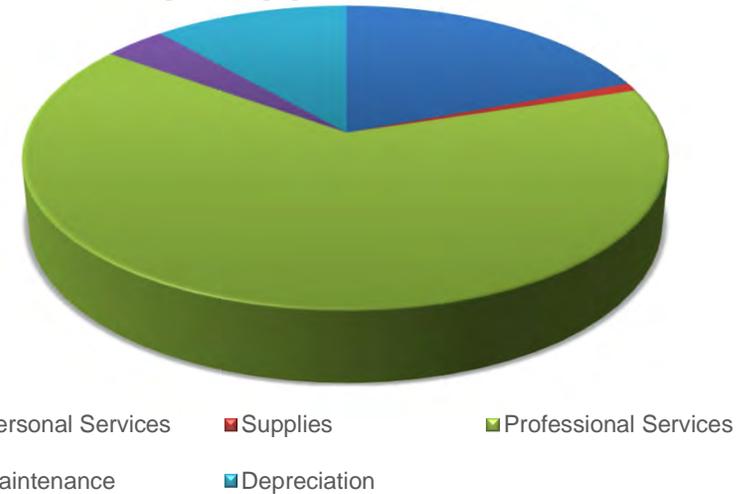
*Measure effectiveness*

Value of sewer services to government buildings and parks	\$25,590	\$28,045	\$28,000
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**Highlights/Significant Changes for 2023:**

The City has budgeted \$1,384,550 for infrastructure improvements and additions during 2023. This will include the Franklin Area Street, Renewal Project. The Sewer department has also budgeted \$28,000 towards the new roof, alarm and security gate system at the Public Works department. Sewer rates were increased to all customer classes from \$3.45 per 100 cubic feet of sewer to \$3.52.

**2023 EXPENDITURES BY CATEGORY**



STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2021	2022	2023
FTE units budgeted	2.95	2.95	3.2

**Authorized Personnel**

Maintenance	2	2	2
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# City of Anoka, Minnesota 2023 Adopted Budget

## SEWER FUND SUMMARY BUDGET

	2018	2019	2020	2021	2022	2023	PERCENT
<b>REVENUES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
Commercial Sales	\$ 785,737	819,002	882,878	887,146	\$ 1,032,650	\$ 905,000	-12.36%
Residential Sales	1,015,679	1,124,000	1,243,412	1,193,075	1,413,100	1,200,000	-15.08%
Industrial Sales	538,761	546,898	615,642	674,824	684,810	688,000	0.47%
Miscellaneous	(2,367)	1,926	-	454	3,000	-	-100.00%
Sewer Availability Charge	39,600	23,100	95,700	117,700	33,000	33,000	0.00%
Late Charges	9,215	7,428	1,834	-	9,000	7,000	-22.22%
Intergovernmental	-	-	676	-	-	-	0.00%
Interest Earnings	9,243	13,848	19,598	(9,223)	20,000	20,000	0.00%
<b>Total Revenue</b>	<b>\$ 2,395,868</b>	<b>\$ 2,536,202</b>	<b>\$ 2,859,740</b>	<b>\$ 2,863,976</b>	<b>\$ 3,195,560</b>	<b>\$ 2,853,000</b>	<b>-10.72%</b>
<b>EXPENDITURES</b>							
Employee Services	\$ 429,964	\$ 481,179	\$ 436,003	\$ 469,987	\$ 431,260	\$ 542,000	25.68%
Supplies	25,223	23,251	11,230	11,782	32,200	24,000	-25.47%
Professional Services	75,878	68,291	91,016	71,648	99,720	103,340	3.63%
Maintenance	13,557	21,442	30,474	34,285	97,640	72,240	-26.01%
Disposal Charges	1,491,668	1,515,491	1,528,868	1,439,544	1,631,110	1,818,800	11.51%
Capital Expense	173,363	427,595	773,171	225,880	1,094,050	1,412,550 *	29.11%
Fixed Asset Credit	(173,363)	(427,595)	(773,171)	(225,880)	(1,067,050)	(1,412,550)	32.38%
Depreciation	297,826	290,980	272,953	279,343	320,000	320,000	0.00%
Interest expense	-	-	23,930	24,881	-	-	0.00%
Transfer	30,000	30,000	183,290	30,000	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 2,364,116</b>	<b>\$ 2,430,634</b>	<b>\$ 2,577,764</b>	<b>\$ 2,361,470</b>	<b>\$ 2,638,930</b>	<b>\$ 2,880,380</b>	<b>9.15%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 31,752</b>	<b>\$ 105,568</b>	<b>\$ 281,976</b>	<b>\$ 502,506</b>	<b>\$ 556,630</b>	<b>\$ (27,380)</b>	

**Infrastructure improvements \$1,067,050 \***  
**2023 Street Renewal \$317,500**  
**Public Works building roof, alarm, and gate \$28,000**

**DEPARTMENT 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.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Continue to promote stormwater infiltration

**Fiscal responsibility and accountability in government**

Perform stormwater inspections of private and public projects

**Protection and upkeep of city assets**

Repair older infrastructure and clean storm sewer treatment structures

**Other important objectives**

Continue implementation of Storm Water Management Plan revised 2019

Find the Storm Water Management Plan here:

<https://www.anokaminnesota.com/291/Storm-Water>

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Projected

**Council goal: proactive stormwater system maintenance to save on future costs**  
*Measure effectiveness*

Catch basins repaired	58	6	20
Feet storm sewer replaced	1,310 ft	1,414 ft	1,200 ft
Catch basins clean/inspect	45	300	100

**Council goal: provide adequate level of drainage of runoff for existing and future development**

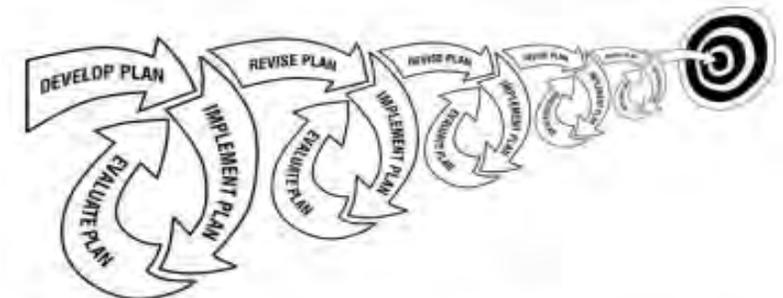
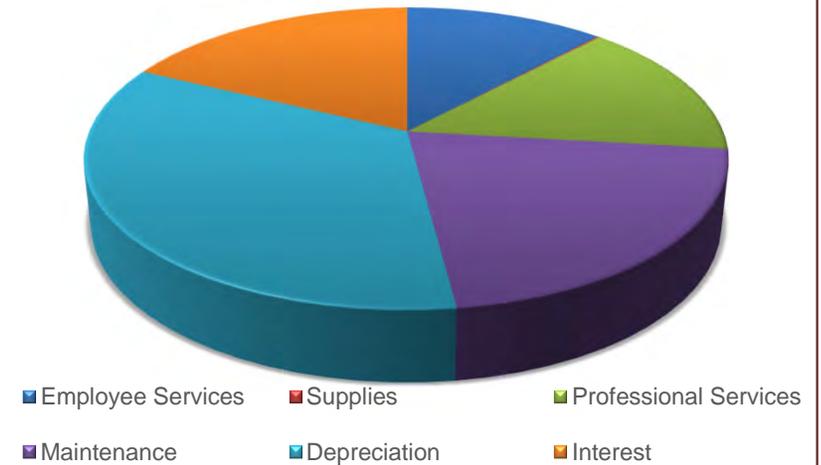
*Measure effectiveness*

Feet of new storm sewer	2,910 ft	348 ft	1,000 ft
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**Highlights/Significant Changes for 2023:**

Stabilization to the Rum River riverbank along the Woodbury property near the ampitheater will occur in 2023. This riverbank area has been eroding into the river over the past decades. The City budgeted \$253,000 for this project as well as \$250,000 for storm sewer improvements and \$532,000 for new and replacement storm sewer infrastructure as part of the 2023 Street Reval Project.

**2023 EXPENDITURES BY CATEGORY**



**Figure 1.** The iterative process of stormwater management (Develop, implement, evaluate, repeat).

# City of Anoka, Minnesota 2023 Adopted Budget

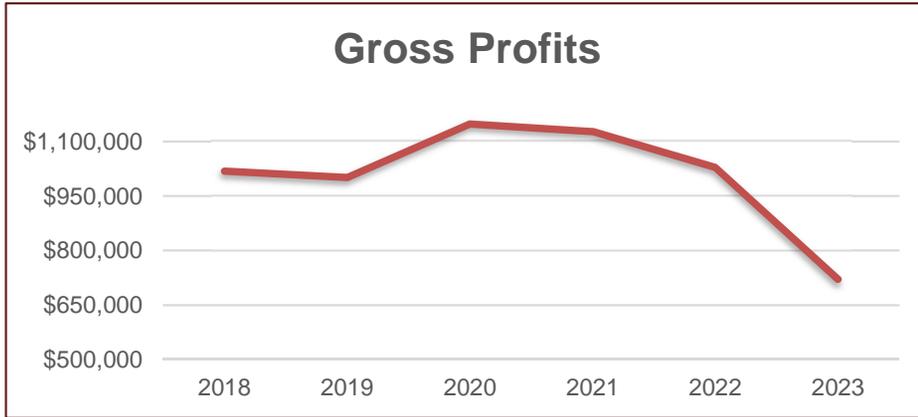
## STORM SEWER FUND SUMMARY BUDGET

<b>REVENUES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Comm/Ind Sales	\$ 410,770	\$ 436,314	\$ 467,609	\$ 518,826	\$ 502,000	\$ 518,000	3.19%
Residential Sales	214,700	236,395	265,057	278,599	272,000	278,000	2.21%
Late Charges	2,030	1,571	416	-	1,900	500	-73.68%
Sale of Fixed Asset	-	10,000	-	-	-	-	0.00%
Miscellaneous	-	-	23,775	297,455	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 630,150</b>	<b>\$ 692,927</b>	<b>\$ 768,359</b>	<b>\$ 1,088,002</b>	<b>\$ 777,900</b>	<b>\$ 798,500</b>	<b>2.65%</b>
<b>EXPENDITURES</b>							
Employee Services	\$ 34,356	\$ 38,410	\$ 44,890	\$ 46,450	\$ 49,900	\$ 53,600	7.41%
Supplies	-	120	-	-	1,500	500	-66.67%
Professional Services	33,434	31,622	56,755	26,082	78,850	67,210	-14.76%
Maintenance	7,835	19,434	1,241	67,967	85,200	95,400	11.97%
Infrastructure Program	419,751	1,339,115	-	327,645	624,100	1,035,000	65.84%
Capital Expense	(419,751)	(1,339,115)	-	(327,645)	(624,100)	(1,035,000)	65.84%
Fixed Asset Credit	146,636	154,816	180,828	197,994	155,000	155,000	0.00%
Transfers Out	-	-	179,500	-	-	-	0.00%
Interest	38,125	36,423	72,834	74,734	80,140	80,140	0.00%
<b>Total Expenditures</b>	<b>\$ 260,386</b>	<b>\$ 280,825</b>	<b>\$ 536,048</b>	<b>\$ 413,227</b>	<b>\$ 450,590</b>	<b>\$ 451,850</b>	<b>0.28%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 369,764</b>	<b>\$ 412,102</b>	<b>\$ 232,311</b>	<b>\$ 674,775</b>	<b>\$ 327,310</b>	<b>\$ 346,650</b>	

**2023 Street renewal \$532,000 \***  
**SW23-01 Rum River stabilization \$253,000**  
**SW16-02 Storm sewer improvements \$250,000**

**DEPARTMENT 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



**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Develop store plan for possible relocation of West Store and/or new store

**Fiscal responsibility and accountability in government**

Adjust store inventory and schedules during construction to minimize losses

**Protection and upkeep of city assets**

Monitor inventory by performing three physical inventories per year

Increase spot checking throughout year

Fully integrate the purchasing feature of the new inventory control system

**Other important objectives**

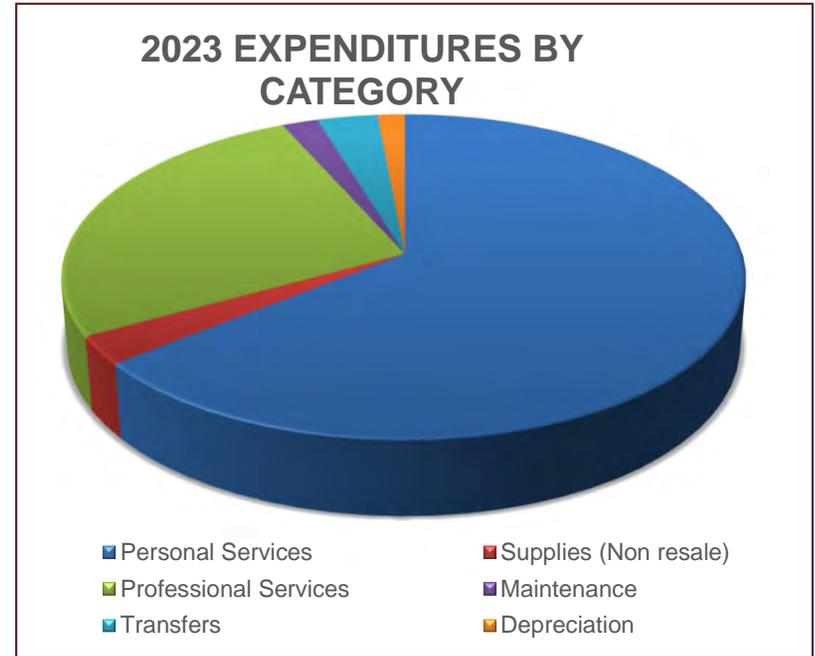
Update FTE to include all PT cashiers for 2023 and beyond

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Projected  
*Council goal: use proceeds from liquor sales to supplement parks and recreation*  
*Measure effectiveness*

	2021	2022	2023 Projected
General fund transfers	\$400,000	\$160,000	\$0
Park Capital transfers	\$40,000	\$40,000	\$40,000
Building Capital transfers	\$0	\$40,000	\$0
Gross margin on sales	24.47%	26.14%	22.10%

**Highlights/Significant Changes for 2023:**  
Product cost increases have driven up retail pricing however this is market wide. Due to the negative impact of the Highway 10 construction project our goal is to reduce on hand inventory levels at the West location while still balancing competitive retail pricing. Strategic deal purchasing along with help from vendor partners will help with this. Also monitor impacts from new Big Box Liquor retailer with the East location and make changes as needed.



STAFFING LEVELS	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
FTE units budgeted	4	5	10

Authorized Personnel			
Liquor Stores Manager	1	1	1
Assistant Manager	1	1	1
Store Clerk FT	2	3	3
Store Clerk PT			17

# City of Anoka, Minnesota 2023 Adopted Budget

## LIQUOR FUND SUMMARY BUDGET

	2018	2019	2020	2021	2022	2023	PERCENT
<b>REVENUES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
Liquor Sales	\$ 1,440,638	\$ 1,468,740	\$ 1,695,790	\$ 1,664,832	\$ 1,550,000	\$ 1,170,000	-24.52%
Beer Sales	1,902,084	1,890,720	2,179,478	1,980,245	1,950,000	1,410,000	-27.69%
Wine Sales	640,230	605,006	658,285	615,894	665,000	435,000	-34.59%
Other Sales	264,594	298,623	342,634	346,395	293,500	248,000	-15.50%
Misc Income	4,000	3,000	4,151	4,842	1,000	2,000	100.00%
Rent Income	594	-	-	-	200	-	-100.00%
Intergovernmental	-	-	27,532	-	-	-	0.00%
Interest Earnings	20,712	30,519	11,085	(2,077)	24,500	4,000	-83.67%
<b>Total Revenue</b>	<b>\$ 4,272,852</b>	<b>\$ 4,296,608</b>	<b>\$ 4,918,955</b>	<b>\$ 4,610,131</b>	<b>\$ 4,484,200</b>	<b>\$ 3,269,000</b>	<b>-27.10%</b>
<b>EXPENDITURES</b>							
Employee Services	\$ 566,112	\$ 558,812	\$ 592,081	\$ 627,589	\$ 666,650	\$ 786,940	18.04%
Supplies	12,512	8,259	13,784	5,534	19,250	34,250	77.92%
Professional Services	203,559	212,970	229,269	244,630	249,690	323,240	29.46%
Maintenance	12,028	9,992	32,143	19,624	19,850	23,850	20.15%
Cost of Sales	3,229,055	3,261,660	3,728,642	3,480,000	3,430,000	2,542,000	-25.89%
Capital Expense	10,830	-	-	-	-	-	0.00%
Fixed Asset Credit	(10,830)	-	-	-	-	-	0.00%
Transfer Out	60,000	303,500	260,500	440,000	480,000	40,000	-91.67%
Depreciation	55,420	50,741	18,367	13,940	18,000	18,000	0.00%
<b>Total Expenditures</b>	<b>\$ 4,138,686</b>	<b>\$ 4,405,934</b>	<b>\$ 4,874,786</b>	<b>\$ 4,831,317</b>	<b>\$ 4,883,440</b>	<b>\$ 3,768,280</b>	<b>-22.84%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 134,166</b>	<b>\$ (109,326)</b>	<b>\$ 44,169</b>	<b>\$ (221,186)</b>	<b>\$ (399,240)</b>	<b>\$ (499,280)</b>	

**DEPARTMENT 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.



**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Provide accessible leisure opportunities to residents, attract visitors

**Fiscal responsibility and accountability in government**

Ensure pricing of services and goods covers costs of operation and capital

**Protection and upkeep of city assets**

Monitor use of golf carts by patrons to ensure negligent damages are limited

**Other important objectives**

Consider use of consultant to assist with operational decisions

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Projected

**Council goal: generate sufficient revenue to maintain and operate course for golf, skiing, and other community recreation**

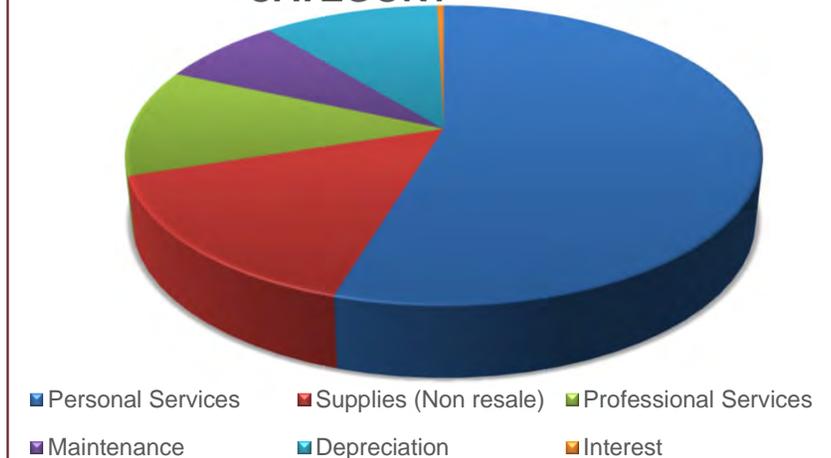
*Measure effectiveness*

Profit (Loss) from operations	\$199,000	(\$5,617)	(\$3,445)
Capital expenditures	\$917,570	\$41,605	\$69,500
Total rounds of golf	43,658	40,601	40,000
Average price per round	\$20.49	\$22.32	\$20.78

**Highlights/Significant Changes for 2023:**

Highway 10 construction cost us 7% of our rounds in 2022, we feel the impact in 2023 will be slightly less due to less disruption, but will still have an impact. We are hoping to maintain the 40,000 round number with a potential recession, construction, and the increase in inflation for living expenses. The City will consider the assistance of a consultant to provide input in areas to enhance operations and profitability.

**2023 EXPENDITURES BY CATEGORY**



**STAFFING LEVELS**

**ACTUAL**

**BUDGETED**

**BUDGETED**

FTE units budgeted

2021  
3.95

2022  
3.95

2023  
4

**Authorized Personnel**

Golf Clubhouse Manager	1	1	1
Maintenance Supervisor	1	1	1
Golf Superintendent	1	1	1
Assistant Manager	1	1	1
Seasonal PT			32

**City of Anoka, Minnesota  
2023 Adopted Budget  
GOLF FUND SUMMARY BUDGET**

<b>REVENUES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Golf Course Sales	\$ 796,276	\$ 865,844	\$ 1,160,697	\$ 1,257,971	\$ 1,080,900	\$ 1,164,800	7.76%
Pro Shop Sales	78,740	81,986	111,030	129,480	108,300	148,750	37.35%
Simulator Revenue	-	11,316	19,307	34,995	35,000	-	-100.00%
Misc Income	-	-	-	798,949	4,000	-	-100.00%
Transfer In	-	-	245,000	-	-	-	0.00%
Intergovernmental	-	-	84,120	-	-	-	0.00%
Interest Earnings	941	(4,720)	1,172	(1,308)	3,500	2,000	-42.86%
<b>Total Revenue</b>	<b>\$ 875,957</b>	<b>\$ 954,426</b>	<b>\$ 1,621,326</b>	<b>\$ 2,220,087</b>	<b>\$ 1,231,700</b>	<b>\$ 1,315,550</b>	<b>6.81%</b>
<b>EXPENDITURES</b>							
Employee Services	\$ 598,736	\$ 584,567	\$ 606,275	\$ 655,317	\$ 705,830	\$ 761,885	7.94%
Supplies	139,846	146,108	125,658	168,595	165,200	213,600	29.30%
Professional Services	104,755	110,990	114,050	135,796	126,230	161,210	27.71%
Maintenance	50,291	52,094	133,282	149,211	76,800	103,300	34.51%
Cost of Goods Sold	59,171	62,933	78,322	114,527	78,500	77,000	-1.91%
Capital Expense	-	288,861	-	917,570	75,000	69,500 *	-7.33%
Fixed Asset Credit	-	(288,861)	-	(917,570)	(75,000)	(69,500)	-7.33%
Interest Expense	-	-	6,375	5,284	5,500	5,500	0.00%
Depreciation	134,899	147,068	170,647	171,893	147,000	147,000	0.00%
<b>Total Expenditures</b>	<b>\$ 1,087,698</b>	<b>\$ 1,103,760</b>	<b>\$ 1,234,609</b>	<b>\$ 1,400,623</b>	<b>\$ 1,305,060</b>	<b>\$ 1,469,495</b>	<b>12.60%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (211,741)</b>	<b>\$ (149,334)</b>	<b>\$ 386,717</b>	<b>\$ 819,464</b>	<b>\$ (73,360)</b>	<b>\$ (153,945)</b>	

**GC23-01 Intermediate rough mower \$55,000 \***  
**GH27-01 Greens seeder \$14,500**

**DEPARTMENT 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 some 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.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Keep apprised of new residential development coming in the City so as to keep hauler informed of pending changes to service amounts and areas

**Fiscal responsibility and accountability in government**

Apply for available state and local grant funds for recycling programs

**Protection and upkeep of city assets**

Recycling programs improve water and air quality for residents

**Other important objectives**

Grow the organics recycling drop-off program

**PERFORMANCE MEASURES:**                      2021                      2022                      2023 Projected

**Council goal: reinforce outreach regarding recycling programs**

*Measure effectiveness*

Organic recycling participants	N/A	140	300
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**Council goal: reduce solid and organic wastes from the City**

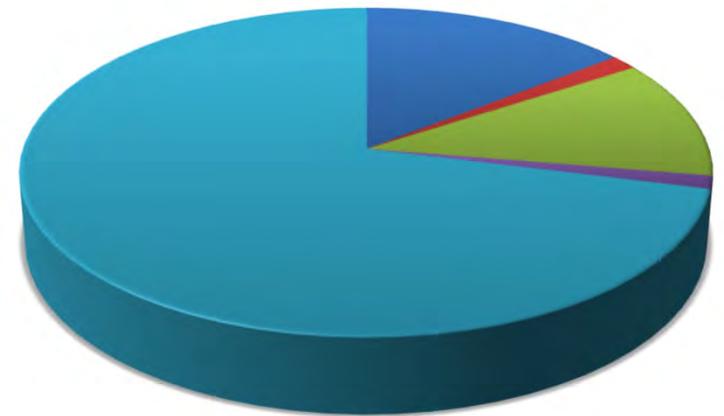
*Measure effectiveness*

Residential recycling	1957 tons	1629 tons	1700 tons
Organics recycling	new in 2022	18 tons	30 tons
Drop off events	84 tons	75 tons	75 tons

**Highlights/Significant Changes for 2023:**

Per the contract signed with Ace Solid Waste for the residential recycling program, costs will increase \$0.10 per single family household and \$0.08 per multi family household in 2023 for biweekly service. Apartments that are served weekly will increase \$0.11 per household. The City will not need to increase rates to customers since the existing rates of \$4.75 for single family and \$4.00 for multifamily are sufficient. Rates will be reviewed for 2024, but expect to hold until 2025.

**2023 EXPENDITURES BY CATEGORY**



STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2021	2022	2023
FTE units budgeted	0.35	0.35	0.35

Authorized Personnel			
Recycling Coordinator	1	1	1

# City of Anoka, Minnesota 2023 Adopted Budget

## RECYCLE FUND SUMMARY BUDGET

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
<b>REVENUES</b>							
Charges for Services	\$ 240,833	\$ 284,823	\$ 329,580	\$ 401,629	\$ 320,000	\$ 396,000	23.75%
Intergovernmental	56,611	53,415	57,183	70,019	55,000	60,000	9.09%
Late Charges	1,818	1,636	465	-	1,800	1,200	-33.33%
Other Revenue	2,284	1,440	1,350	49	-	-	0.00%
Interest Earnings	1,962	5,554	2,416	(559)	2,500	1,250	-50.00%
Transfer In	-	-	118,121	-	-	-	0.00%
Total Revenue	<u>\$ 303,508</u>	<u>\$ 346,868</u>	<u>\$ 509,115</u>	<u>\$ 471,138</u>	<u>\$ 379,300</u>	<u>\$ 458,450</u>	<u>20.87%</u>
<b>EXPENDITURES</b>							
Employee Services	\$ 54,380	\$ 51,507	\$ 50,567	\$ 55,882	\$ 60,700	\$ 64,690	6.57%
Supplies	3,414	1,068	1,674	3,634	6,600	6,600	0.00%
Professional Services	37,775	43,893	44,151	30,395	45,020	52,940	17.59%
Maintenance	2,302	2,593	2,459	5,635	2,520	5,730	127.38%
Cost of Service	217,330	260,081	288,201	340,194	280,000	320,000	14.29%
Total Expenditures	<u>\$ 315,201</u>	<u>\$ 359,142</u>	<u>\$ 387,052</u>	<u>\$ 435,740</u>	<u>\$ 394,840</u>	<u>\$ 449,960</u>	<u>13.96%</u>
Net Change in Fund Balance	\$ (11,693)	\$ (12,274)	\$ 122,063	\$ 35,398	\$ (15,540)	\$ 8,490	

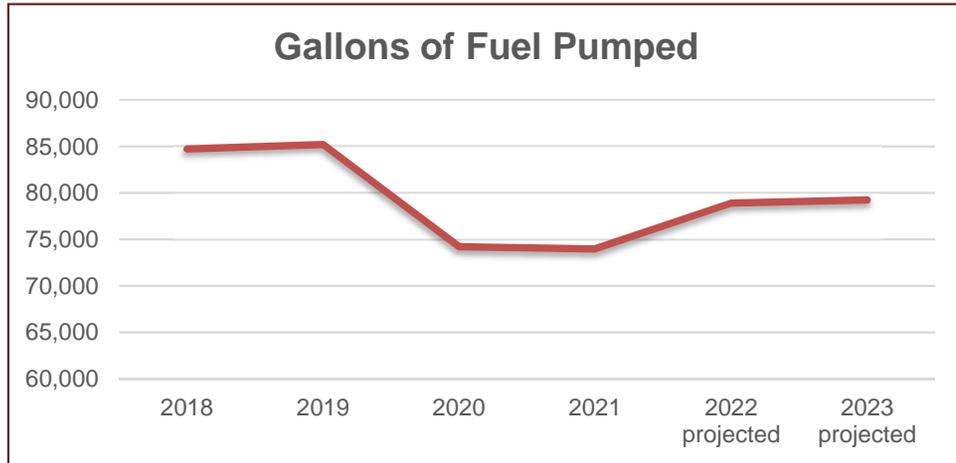
# City of Anoka, Minnesota 2023 Adopted Budget

## INTERNAL SERVICE FUNDS SUMMARY BUDGET

<b>SOURCES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Operating Revenues	\$ 1,672,615	\$ 1,659,862	\$ 1,985,136	\$ 1,983,970	\$ 2,029,410	\$ 2,360,680	16.32%
Investment Income	25,241	45,094	27,152	10,509	19,000	19,000	0.00%
Gain(loss) fair value of inv	11,824	13,562	900	(20,584)	-	-	0.00%
Miscellaneous	9,068	145,979	84,766	95,439	-	-	0.00%
Intergovernmental	-	-	122,462	-	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 1,718,748</b>	<b>\$ 1,864,497</b>	<b>\$ 2,220,416</b>	<b>\$ 2,069,334</b>	<b>\$ 2,048,410</b>	<b>\$ 2,379,680</b>	<b>16.17%</b>
<b>USES</b>							
Personal services	\$ 222,771	\$ 232,277	\$ 303,790	\$ 255,248	\$ 429,180	\$ 310,040	-27.76%
Supplies	311,322	284,172	254,565	248,347	323,500	387,500	19.78%
Professional services	769,449	703,259	917,372	1,048,640	1,059,050	987,185	-6.79%
Contractual services	145,201	230,822	314,767	201,694	207,800	197,000	-5.20%
Depreciation	441,336	481,072	376,309	282,418	485,000	485,000	0.00%
<b>Total Expenditures</b>	<b>\$ 1,890,079</b>	<b>\$ 1,931,602</b>	<b>\$ 2,166,803</b>	<b>\$ 2,036,347</b>	<b>\$ 2,504,530</b>	<b>\$ 2,366,725</b>	<b>-5.50%</b>
Net Change in Fund Balance	\$ (171,331)	\$ (67,105)	\$ 53,613	\$ 32,987	\$ (456,120)	\$ 12,955	
Fund balances	\$ 3,062,934	\$ 2,995,829	\$ 3,030,820	\$ 3,063,807	\$ 2,607,687	\$ 2,620,642	0.50%
Unrestricted Fund Balance	\$ 1,239,660	\$ 1,369,554	\$ 1,562,464	\$ 1,941,050			

**DEPARTMENT 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.



**GOALS AND OBJECTIVES**

**Fiscal responsibility and accountability in government**

Utilize state contract and cooperative purchasing to reduce overall costs

Review and modify equipment replacement schedule if equipment is evaluated and useful life has been extended

**Protection and upkeep of city assets**

Increase fuel efficiency through regular maintenance

Increase availability of equipment through preventative maintenance

**Other important objectives**

Work with other departments to improve scheduling of repair and maintenance

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Projected

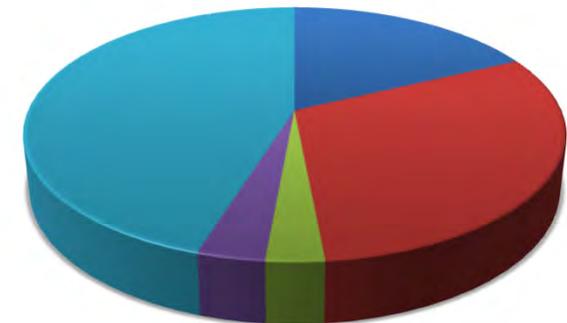
**Council goal: Fiscal responsibility and efficiency in government**  
*Measure effectiveness*

Average downtime per repair	10.25 hours	8.5 hours	9 hours
Hours of use, garage equip	10,000	11,000	10,400
Cost of annual maintenance per hour of annual equipment use	\$10.44	\$11.57	\$13.46

**Highlights/Significant Changes for 2023:**

During the 2023 budget process we were able to lower the general fund transfer to the Garage Fund by \$360,000, council decided to use ARPA, one time funds, to replace two large pieces of equipment \$175,000 for a MT Trackless plow & blower and \$185,000 for a New Bituminous Hot Box. Council also budgeted 20% or \$42,000 in the Garage Fund to go toward a new roof on 501 Peirce.

**2023 EXPENDITURES BY CATEGORY**



- Personal services
- Supplies
- Professional services
- Contractual services
- Capital Expense

**STAFFING LEVELS**

**ACTUAL**

**BUDGETED**

**BUDGETED**

**2020**

**2021**

**2022**

FTE units budgeted

1.55

1.55

1.50

**Authorized Personnel**

Lead Mechanic	1	1	1
Mechanic	1	1	1

# City of Anoka, Minnesota 2023 Adopted Budget

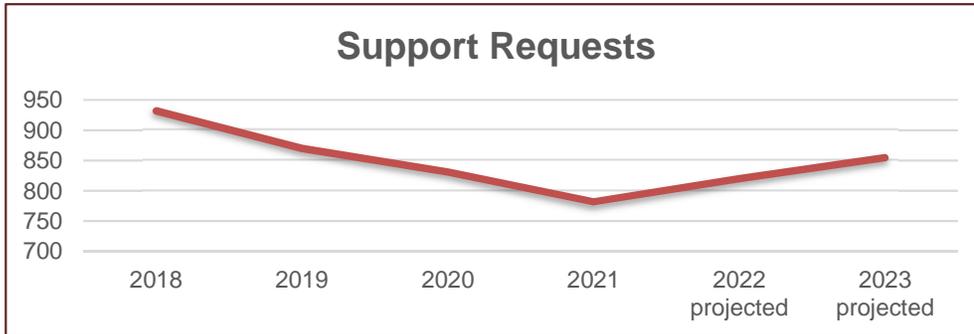
## GARAGE FUND SUMMARY BUDGET

<b>REVENUES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Vehicle Rental Income	\$ 731,695	\$ 765,000	\$ 933,300	\$ 923,800	\$ 888,800	\$ 929,300	4.56%
Interest Earnings	890	(3,123)	2,489	(2,558)	-	-	0.00%
Transfer In	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	2,635	-	-	-	0.00%
Sale of Fixed Asset	14,912	107,951	(7,442)	8,055	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 747,497</b>	<b>\$ 869,828</b>	<b>\$ 930,982</b>	<b>\$ 929,297</b>	<b>\$ 888,800</b>	<b>\$ 929,300</b>	<b>4.56%</b>
<b>EXPENDITURES</b>							
Personal services	\$ 162,558	\$ 167,385	\$ 164,167	\$ 174,939	\$ 191,080	\$ 192,680	0.84%
Supplies	297,693	276,260	243,471	244,682	266,500	330,500	24.02%
Professional services	39,346	36,794	49,917	39,256	55,260	31,770	-42.51%
Contractual services	33,566	71,622	42,470	58,364	37,000	37,000	0.00%
Capital Expense	518,983	258,416	-	-	275,000	487,000	100.00%
Fixed Asset Credit	(518,983)	(258,416)	-	-	(275,000)	(487,000)	100.00%
Depreciation	401,994	438,395	346,159	253,593	440,000	440,000	0.00%
<b>Total Expenditures</b>	<b>\$ 935,157</b>	<b>\$ 990,456</b>	<b>\$ 846,184</b>	<b>\$ 770,834</b>	<b>\$ 989,840</b>	<b>\$ 1,031,950</b>	<b>4.25%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (187,660)</b>	<b>\$ (120,628)</b>	<b>\$ 84,798</b>	<b>\$ 158,463</b>	<b>\$ (101,040)</b>	<b>\$ (102,650)</b>	

**MP-071 bituminous hotbox truck #21 \$185,000 \***  
**PR06-15 MT trackless plow/blower #378 \$175,000**  
**MP-013 3/4 ton pickup truck \$45,000**  
**PR24-01 pontoon \$40,000**  
**BW-PW-004 Public Works roof, alarm, gate \$42,000**

**DEPARTMENT 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. The City has a contract with Metro-INET to provide this. Metro-INET assists staff with service issues, maintains equipment, does upkeep of licenses and subscriptions, develops training for staff, and offers consulting and assistance with other technologies.



**GOALS AND OBJECTIVES**

**Fiscal responsibility and accountability in government**

Monitor subscriptions and licenses to ensure coverage without excessive use

**Protection and upkeep of city assets**

Maintain network infrastructure in ways that extend useful life

**Other important objectives**

Prompt communication of outage events or changes to services to all affected parties, including outages caused by Zayo, County supplied internet

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Projected

**Council goal: Fiscal responsibility and efficiency in government**

*Measure effectiveness*

Annual ERP maintenance fees	\$63,680	\$64,910	\$66,208
Annual Metro-INET IT contract	\$308,950	\$355,551	\$425,565
Annual Website fees	\$24,895	\$18,489	\$20,000
Zayo related outages	new in 22	2	1
Power outage	new in 22	1	0
Planned maintenance outage	new in 22	2	2
Network/firewall upgrade outage	new in 22	3	2

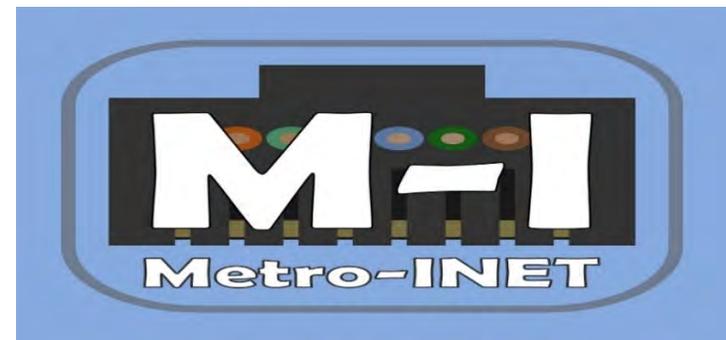
**Highlights/Significant Changes for 2023:**

The 2023 contract with Metro-Inet increased to \$425,565, which includes \$32,000 for capital reserves. Supply chain issues for technology items such as laptop computers and network switches continued for much of 2022 and are expected to extend through 2023. The City used CARE funds from the federal government to equip employees for remote work, and the 2023 budget includes increased maintenance and subscription costs for the additional equipment.

**2023 EXPENDITURES BY CATEGORY**



- Personal services
- Professional services
- Capital Expense
- Supplies
- Contractual services



# City of Anoka, Minnesota 2023 Adopted Budget

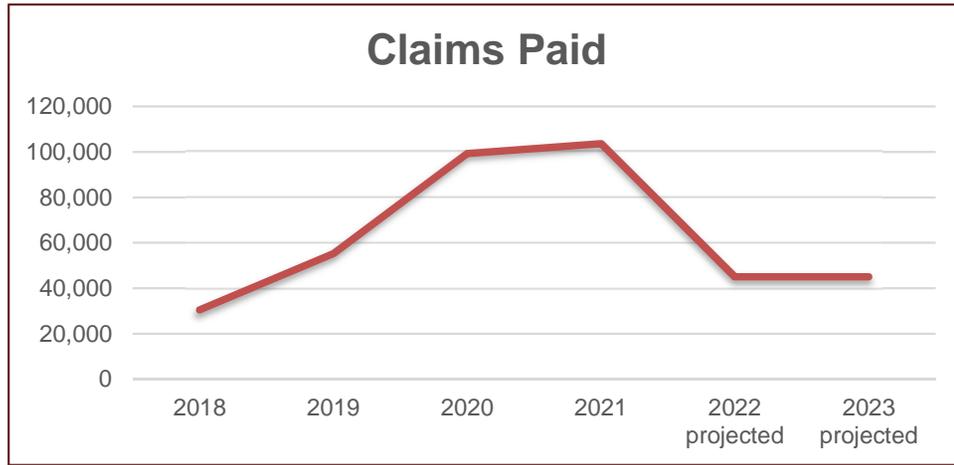
## INFORMATION TECHNOLOGY SUMMARY BUDGET

	2018	2019	2020	2021	2022	2023	PERCENT
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
<b>REVENUES</b>							
Data Entry Charges	\$ 436,435	\$ 450,415	\$ 519,516	\$ 552,700	\$ 588,200	\$ 686,180	16.66%
Interest Earnings	6,804	8,276	3,319	(1,384)	4,000	4,000	0.00%
Intergovernmental	-	-	119,827	-	-	-	0.00%
Miscellaneous	-	20,000	47,000	20,000	-	-	0.00%
Total Revenue	<u>\$ 443,239</u>	<u>\$ 478,691</u>	<u>\$ 689,662</u>	<u>\$ 571,316</u>	<u>\$ 592,200</u>	<u>\$ 690,180</u>	<u>16.55%</u>
<b>EXPENDITURES</b>							
Personal services	\$ 6,925	\$ 20,240	\$ 21,261	\$ 22,340	\$ 24,800	\$ 27,400	10.48%
Supplies	13,629	7,912	11,094	3,665	57,000	57,000	0.00%
Professional services	273,817	266,687	323,039	333,520	358,300	366,480	2.28%
Contractual services	111,635	159,200	272,297	143,330	170,800	160,000	-6.32%
Capital Expense	39,614	30,274	35,844	5,866	57,000	142,000	149.12%
Fixed Asset Credit	(39,614)	(30,274)	(35,844)	(5,866)	(57,000)	(142,000)	149.12%
Depreciation	39,342	42,677	30,150	28,825	45,000	45,000	0.00%
Total Expenditures	<u>\$ 445,348</u>	<u>\$ 496,716</u>	<u>\$ 657,841</u>	<u>\$ 531,680</u>	<u>\$ 655,900</u>	<u>\$ 655,880</u>	<u>0.00%</u>
Net Change in Fund Balance	\$ (2,109)	\$ (18,025)	\$ 31,821	\$ 39,636	\$ (63,700)	\$ 34,300	

**GH22-10 Greenhaven Event Center AV equipment \$85,000 \***  
**Website annual fees and network replacement program \$35,000**  
**Patrol car cameras \$22,000**

**DEPARTMENT DESCRIPTION:**

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



**GOALS AND OBJECTIVES**

**Fiscal responsibility and accountability in government**

Review deductibles to maintain best coverage and lower premiums

**Protection and upkeep of city assets**

Continue to minimize claims by proper use of city assets

**Other important objectives**

Prompt reporting of claims or possible claims

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Projected

**Council goal: Fiscal responsibility and efficiency in government**

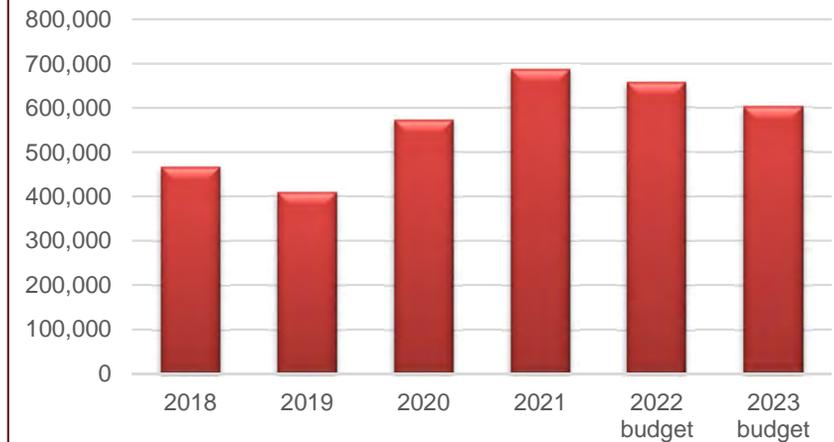
*Measure effectiveness*

Auto insurance claims	\$ 28,664	\$ 46,885	\$ 35,500
Total auto claims submitted	4	9	7
Property insurance claims	\$ 8,856	\$ 16,113	\$ 10,000
Total property claims submitted	5	5	4
General liability claims	\$ 65,737	\$ 8,802	\$ 35,000
Total general claims submitted	5	7	6
Total first report of injury forms	12	11	10
Total injuries resulting in claims	8	7	5

**Highlights/Significant Changes for 2023:**

Insurance premiums for workers compensation were increased due to Covid and Police Department claims. The City has maintained a deductible of \$50,000 per incident and \$200,000 annually. This reduces insurance premiums when claims are low. The City chooses to self insure some assets, such as decorative street lights, which also reduces policy rates. Allocations are based on actual insurance claims as well as projected claims.

**Insurance Fund Expenditures**



Municipal Liability



The Trust's liability coverage is designed to meet members' coverage needs as simply as possible. Coverage is tailored specifically for Minnesota cities and related entities, and it's much broader than a regular, commercial general liability policy. The Trust uses its own unique coverage document and issues only one agreement, rather than separate policies to cover things like municipal liability, errors and omissions, and police liability.

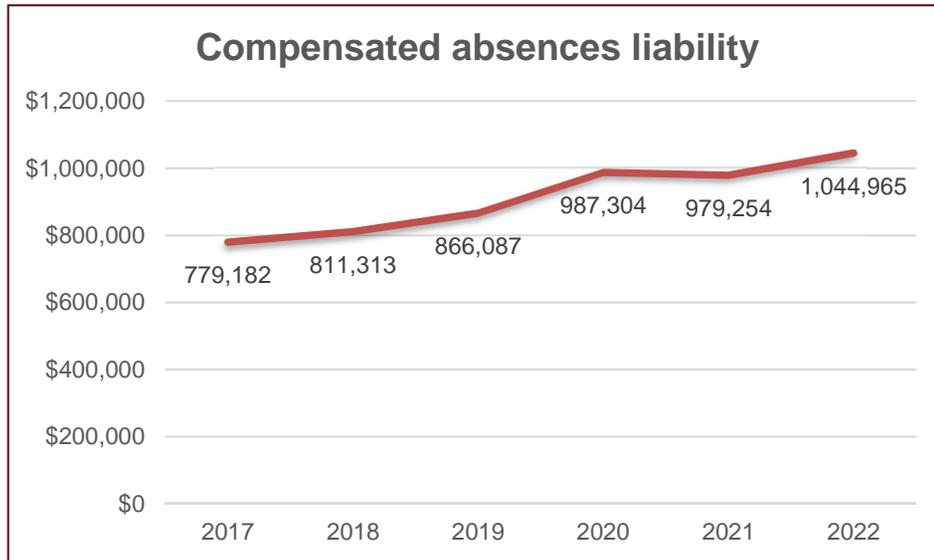
# City of Anoka, Minnesota 2023 Adopted Budget

## INSURANCE FUND SUMMARY BUDGET

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
<b>REVENUES</b>							
Interest Earnings	\$ 16,662	\$ 29,890	\$ 11,690	\$ (2,698)	\$ 15,000	\$ 15,000	0.00%
Charges for Services	414,485	414,435	477,320	447,320	492,260	670,200	36.15%
Miscellaneous	(5,844)	18,028	45,208	67,384	-	-	0.00%
Total Revenue	<u>\$ 425,303</u>	<u>\$ 462,353</u>	<u>\$ 534,218</u>	<u>\$ 512,006</u>	<u>\$ 507,260</u>	<u>\$ 685,200</u>	<u>35.08%</u>
<b>EXPENDITURES</b>							
Personal services	\$ 10,435	\$ 9,685	\$ 10,180	\$ 10,690	\$ 11,900	\$ 13,200	10.92%
Professional services	456,286	399,778	563,038	675,864	645,490	588,935	-8.76%
Total Expenditures	<u>\$ 466,721</u>	<u>\$ 409,463</u>	<u>\$ 573,218</u>	<u>\$ 686,554</u>	<u>\$ 657,390</u>	<u>\$ 602,135</u>	<u>-8.41%</u>
Net Change in Fund Balance	\$ (41,418)	\$ 52,890	\$ (39,000)	\$ (174,548)	\$ (150,130)	\$ 83,065	

**DEPARTMENT DESCRIPTION:**

This fund provides the City with an approach to accumulating the funds needed for employee benefits. These benefits include vacation and sick time as well as holiday liability accruals. Each operating fund contributes to the Employee Benefit fund on the basis of the estimated cost of each employee benefit.



**GOALS AND OBJECTIVES**

**Fiscal responsibility and accountability in government**

Continue to ensure fund balance sufficient for early retirement programs

**Protection and upkeep of city assets**

Offer leave to employees that allows work life balance

**Other important objectives**

Monitor leave carry over amounts to ensure limits are not exceeded

**PERFORMANCE MEASURES:**

2021                      2022                      2023 Projected

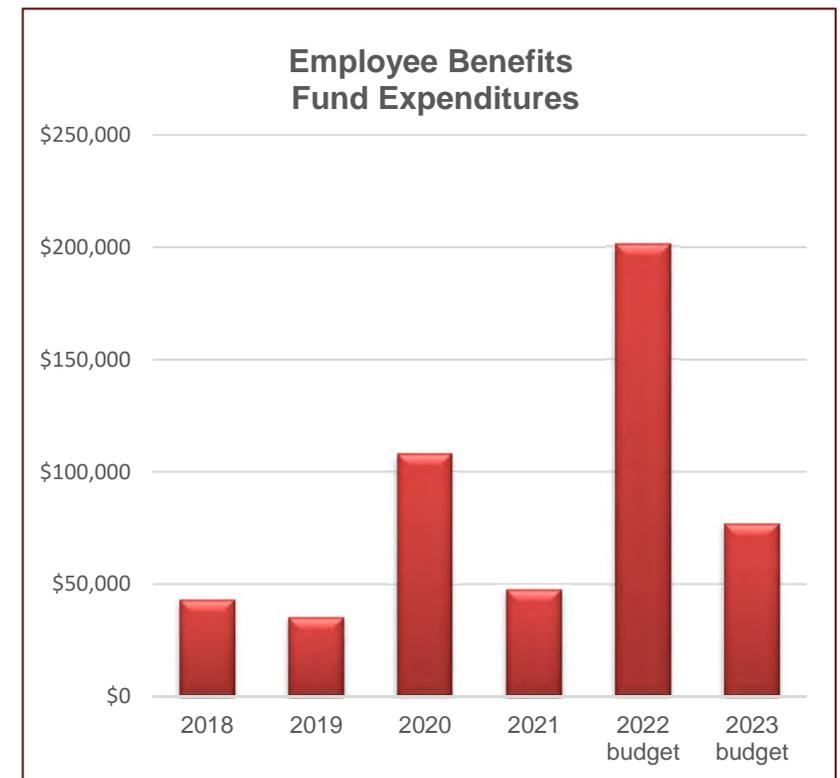
**Council goal: Fiscal responsibility and efficiency in government**

*Measure effectiveness*

Fund contributions	\$ 60,150	\$ 60,150	\$ 75,000
Retiree leave payouts	\$ 46,089	\$ 110,963	\$ 75,000

**Highlights/Significant Changes for 2023:**

Allocation for the employee services internal service fund will increase in 2023 again as the City continues its early retirement program. This plan includes a \$10,000 benefit payout as well as one year health insurance payout. Allocations also cover the liquidation of compensated absences within governmental funds. This reduces the liability held. For 2023 the City is forecasting three eligible retirements.



# City of Anoka, Minnesota 2023 Adopted Budget

## EMPLOYEE BENEFITS SUMMARY BUDGET

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
<b>REVENUES</b>							
Charges for Services	\$ 90,000	\$ 30,012	\$ 55,000	\$ 60,150	\$ 60,150	\$ 75,000	24.69%
Interest Earnings	12,709	23,613	10,554	(3,435)	-	-	0.00%
Total Revenue	<u>\$ 102,709</u>	<u>\$ 53,625</u>	<u>\$ 65,554</u>	<u>\$ 56,715</u>	<u>\$ 60,150</u>	<u>\$ 75,000</u>	<u>24.69%</u>
<b>EXPENDITURES</b>							
Personal services	\$ 42,853	\$ 34,967	\$ 108,182	\$ 47,279	\$ 201,400	\$ 76,760	-61.89%
Total Expenditures	<u>\$ 42,853</u>	<u>\$ 34,967</u>	<u>\$ 108,182</u>	<u>\$ 47,279</u>	<u>\$ 201,400</u>	<u>\$ 76,760</u>	<u>-61.89%</u>
Net Change in Fund Balance	\$ 59,856	\$ 18,658	\$ (42,628)	\$ 9,436	\$ (141,250)	\$ (1,760)	

**City of Anoka, Minnesota  
2023 Adopted Budget**

**HRA FUNDS SUMMARY BUDGET**

<b>SOURCES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Property taxes	\$ 356,369	\$ 390,009	\$ 424,942	\$ 481,246	\$ 467,800	\$ 522,200	11.63%
Intergovernmental	-	-	500	-	-	-	0.00%
Charges for services	39,726	37,723	93,246	45,745	-	30,000	0.00%
Interest	67,007	51,577	67,630	56,345	60,090	60,090	0.00%
Gain(loss) fair value of inv	8,100	7,005	(43)	(7,600)	-	-	0.00%
Transfer	-	150,000	371,000	45,000	170,000	329,000	93.53%
Bond offering	-	1,697,841	-	-	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 471,202</b>	<b>\$ 2,334,155</b>	<b>\$ 957,275</b>	<b>\$ 620,736</b>	<b>\$ 697,890</b>	<b>\$ 941,290</b>	<b>34.88%</b>
<b>USES</b>							
Urban redevelopment/housing	\$ 215,294	\$ 490,889	\$ 419,675	\$ 196,330	\$ 399,010	\$ 816,540	104.64%
Loss from sale of fixed asset	732,399	-	43,563	571,173	-	-	0.00%
Transfer	-	150,000	371,000	45,000	170,000	170,000	0.00%
Interest and fiscal charges	-	64,375	91,113	93,126	107,693	107,693	0.00%
Capital	-	-	266,000	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 947,693</b>	<b>\$ 705,264</b>	<b>\$ 1,191,351</b>	<b>\$ 905,629</b>	<b>\$ 676,703</b>	<b>\$ 1,094,233</b>	<b>61.70%</b>
Net Change in Fund Balance	\$ (476,491)	\$ 1,628,891	\$ (234,076)	\$ (284,893)	\$ 21,187	\$ (152,943)	
Fund Balances	\$ 1,702,223	\$ 3,331,114	\$ 3,097,038	\$ 2,812,145	\$ 2,833,332	\$ 2,680,389	-5.40%

**DEPARTMENT 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. Commercial programs include loans for exterior and interior renovation and grants for fire protection Citywide. The HRA also administers two tax increment financing redevelopment districts.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

Further advertise loan and grant programs

Make changes to Commercial Loan program to make it user friendly

**Fiscal responsibility and accountability in government**

Ensure future land use adheres to "Navigating the Future" 2040 Comp Plan

Attract desired retailers and housing projects in HRA development zones

**Protection and upkeep of city assets**

Continue home improvement and curb appeal programs to improve housing stock

**Other important goal and objectives**

Assist City staff with ongoing development projects

**PERFORMANCE MEASURES:**

**2021                      2022                      2023 Budget**

**Board goal: increase utilization of housing programs**

*Measure effectiveness*

HRA Loan/Grant dollars spent	\$50,331	\$183,289	\$350,000
New HRA Loans/Grants	6	17	20

**Board goal: support and maintain a balanced budget**

*Measure effectiveness*

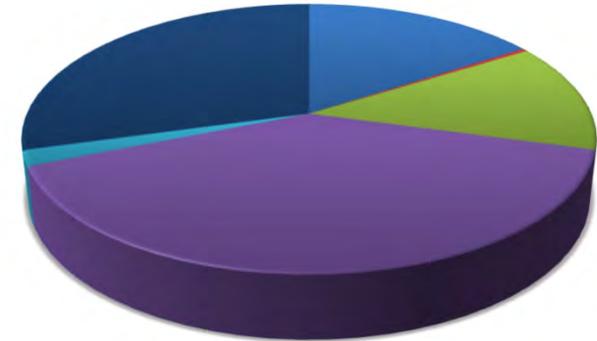
Budget performance: expended vs budget	151.83%	97.04%	100%
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	<b>ACTUAL 2021</b>	<b>BUDGET 2022</b>	<b>BUDGET 2023</b>
<b>Net change in fund balance</b>	\$ (168,445)	\$ (29,030)	\$ (241,230)
<b>Fund balance</b>	\$ 1,439,705	\$ 1,410,675	\$ 1,169,445

**Highlights/Significant Changes for 2023:**

The HRA is funding the C.A.R.E (Curb Appeal Residential Enhancement) Grant Program again in 2023, hoping to assist approximately 25 households. The HRA continues to offer an array of other home improvement loans in addition to this grant. Both of these programs should be bolstered by increased marketing efforts again in 2023. Owners of multi-family homes can convert those properties into single family owner-occupied homes with the 0% interest Rental Conversion Loan.

**2023 EXPENDITURES BY CATEGORY**



- Employee Services
- Supplies
- Professional Services
- Housing Rebates/Loans
- Maintenance
- Loss on sale of asset
- Transfers Out

**PER CAPITA EXPENSE:**

	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>	<b>BUDGETED 2023</b>
Monthly	\$ 2.49	\$ 2.15	\$ 4.06
Annual	\$ 29.90	\$ 25.75	\$ 48.69

**STAFFING LEVELS**

	<b>ACTUAL 2021</b>	<b>BUDGETED 2022</b>	<b>BUDGETED 2023</b>
FTE units budgeted	1	1	1

**Authorized Personnel**

	<b>2021</b>	<b>2022</b>	<b>2023</b>
HRA Executive Director	1	1	1

# City of Anoka, Minnesota 2023 Adopted Budget

## HOUSING AND REHABILITATION SUMMARY BUDGET

	2018	2019	2020	2021	2022	2023	PERCENT
<b>REVENUES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
Property Taxes	\$ 203,611	\$ 223,639	\$ 294,811	\$ 313,437	\$ 330,600	\$ 347,000	4.96%
Intergovernmental	47,744	48,603	500	-	-	-	0.00%
Interest	23,651	31,097	25,278	18,531	6,500	6,500	0.00%
Gain(loss) fair value of inv	5,601	4,785	423	(6,799)	-	-	0.00%
Payments on loan programs	39,726	37,723	93,246	45,745	-	30,000	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
Transfers In	-	150,000	300,000	-	100,000	259,000	0.00%
<b>Total Revenue</b>	<b>\$ 320,333</b>	<b>\$ 495,847</b>	<b>\$ 714,258</b>	<b>\$ 370,914</b>	<b>\$ 437,100</b>	<b>\$ 642,500</b>	<b>46.99%</b>
<b>EXPENDITURES</b>							
Employee Services	\$ 94,406	\$ 99,109	\$ 104,066	\$ 112,351	\$ 128,460	\$ 139,370	8.49%
Supplies	30	36	184	48	3,000	3,000	0.00%
Professional Services	19,846	24,551	23,716	24,551	78,550	116,240	47.98%
Housing Rebates/Loans	35,767	119,861	174,280	50,331	140,000	350,000	100.00%
Maintenance	6,456	5,800	5,220	-	16,120	16,120	0.00%
Loss on sale of asset	5,848	-	43,563	352,078	-	-	0.00%
Transfers Out	-	150,000	330,000	-	100,000	259,000	159.00%
<b>Total Expenditure</b>	<b>\$ 162,353</b>	<b>\$ 399,357</b>	<b>\$ 681,029</b>	<b>\$ 539,359</b>	<b>\$ 466,130</b>	<b>\$ 883,730</b>	<b>89.59%</b>
<b>Net Change in Fund Balance</b>	<b>\$ 157,980</b>	<b>\$ 96,490</b>	<b>\$ 33,229</b>	<b>\$ (168,445)</b>	<b>\$ (29,030)</b>	<b>\$ (241,230)</b>	<b>730.97%</b>

**DEPARTMENT DESCRIPTION:**

The City of Anoka HRA operates two active tax increment financing districts. The purpose of these districts is to develop and redevelop certain areas within the City, using the anticipated increased tax revenues to fund the purchasing and preparation of properties for inevitable sale for redevelopment. One tax increment financing district, Central Business District, has been decertified and the remaining funds will be used in lending to other districts, and paying off district debt.

**GOALS AND OBJECTIVES**

**Commercial and residential development and redevelopment**

TIF districts assist the City in building up under or undeveloped areas, as well as rehabbing older areas. This keeps the City vital and vibrant.

**Fiscal responsibility and accountability in government**

Increased tax capacities from development and redevelopment can decrease taxes to the base by spreading the levy out further.

Use increment received to cover debt and expenses for development

**PERFORMANCE MEASURES:**

	2021	2022	2023 Budget
<b>Historic Business District</b>			
Total % change in net tax capacity since certification	15.18%	16.25%	16.50%
Increment received	36,544	39,001	40,000
Increment expended	5,821	5,281	7,303
<b>South Business District</b>			
Total % change in net tax capacity since certification	85.05%	86.18%	86.50%
Increment received	128,409	129,706	135,000
Increment expended	96,707	134,318	128,090

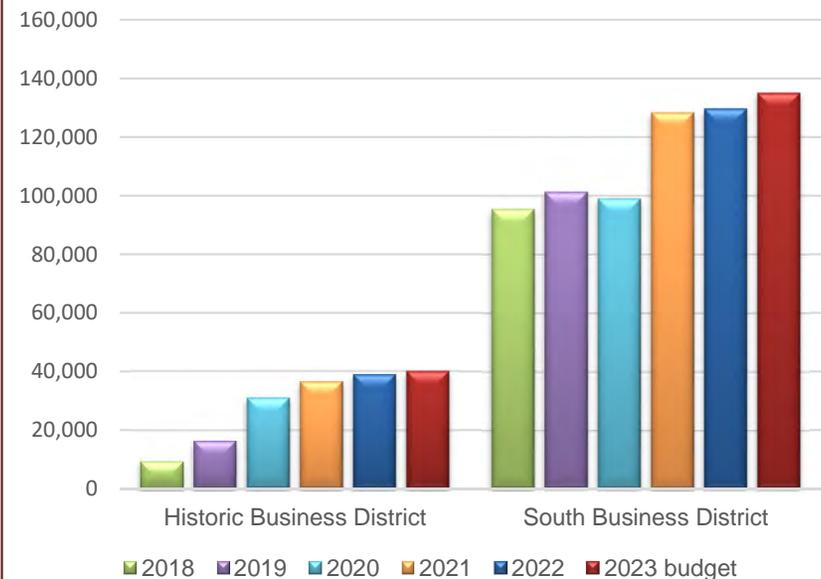
**Highlights/Significant Changes for 2023:**

Central Business District is decertified. Funds will be used for lending to other districts and paying off district debt.

All projects in this district have been completed. Revenue is being used to pay down the associated debt incurred.

Complete purchase of remaining parcel at 7th and Main Street. This parcel will make the area more appealing to developers. Bring all proposals forward.

**Current Tax Increment Collections**



	ACTUAL 2021	BUDGET 2022	BUDGET 2023
<b>Net change in fund balance</b>	\$ (117,013)	\$ 50,217	\$ 88,287
<b>Fund balance</b>	\$ 1,341,180	\$ 1,391,397	\$ 1,479,684

# City of Anoka, Minnesota 2023 Adopted Budget

## HRA TAX INCREMENT FINANCING DISTRICTS SUMMARY BUDGET

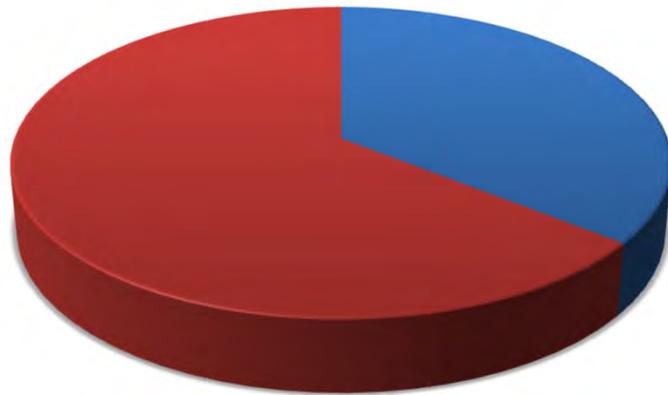
<b>REVENUES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Property taxes	\$ 105,015	\$ 117,767	\$ 130,131	\$ 167,809	\$ 137,200	\$ 175,200	27.70%
Interest	43,356	20,480	42,489	37,705	53,590	53,590	0.00%
Gain(loss) fair value of inv	2,498	2,220	(466)	(615)	-	-	0.00%
Bond offering	-	1,697,841	-	-	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 150,869</b>	<b>\$ 1,838,308</b>	<b>\$ 172,154</b>	<b>\$ 204,899</b>	<b>\$ 190,790</b>	<b>\$ 228,790</b>	<b>19.92%</b>
<b>EXPENDITURES</b>							
Professional Services	\$ 6,260	\$ 93,252	\$ 44,554	\$ 9,049	\$ 7,880	\$ 7,810	-0.89%
Programs and loans	-	185,860	67,655	-	-	-	0.00%
Capital	-	-	266,000	-	-	-	0.00%
Interest Expense	52,529	26,795	50,945	48,768	62,693	62,693	0.00%
Loss on sale of asset	726,551	-	-	219,095	-	-	0.00%
Transfers Out	-	-	41,000	45,000	70,000	70,000	0.00%
<b>Total Expenditure</b>	<b>\$ 785,340</b>	<b>\$ 305,907</b>	<b>\$ 470,154</b>	<b>\$ 321,912</b>	<b>\$ 140,573</b>	<b>\$ 140,503</b>	<b>-0.05%</b>
Net Change in Fund Balance	\$ (634,471)	\$ 1,532,401	\$ (298,000)	\$ (117,013)	\$ 50,217	\$ 88,287	75.81%

**DEPARTMENT 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. The HRA issued bonds in 2019, series 2019A.

**2019A Tax Increment Revenue Bonds - maturity date 2-1-2043**  
**Acquisition and demo for rehabilitation - 2023 funding from TIF revenue**

**2023 EXPENDITURES BY CATEGORY**



■ Matured Bonds ■ Matured Interest

**HRA Funds Debt Schedule Summary by Year**

Year	Total by year		Change from previous year	
	Principal	Interest	Principal	Interest
2023	25,000	43,233	0.00%	-1.71%
2024	60,000	41,958	140.00%	-2.95%
2025	60,000	40,158	0.00%	-4.29%
2026	60,000	38,658	0.00%	-3.74%
2027	65,000	37,391	8.33%	-3.28%
2028	65,000	36,043	0.00%	-3.61%
2029	70,000	34,590	7.69%	-4.03%
2030	70,000	32,980	0.00%	-4.65%
2031	75,000	31,240	7.14%	-5.28%
2032	75,000	29,440	0.00%	-5.76%
2033	80,000	27,520	6.67%	-6.52%
2034	80,000	25,480	0.00%	-7.41%
2035	85,000	23,376	6.25%	-8.26%
2036	85,000	21,124	0.00%	-9.63%
2037	90,000	18,718	5.88%	-11.39%
2038	95,000	16,174	5.56%	-13.59%
2039	95,000	13,561	0.00%	-16.16%
2040	100,000	10,830	5.26%	-20.14%
2041	105,000	7,909	5.00%	-26.97%
2042	110,000	4,845	4.76%	-38.74%
2043	115,000	1,639	4.55%	-66.17%
	<u>1,665,000</u>	<u>536,867</u>		

	ACTUAL 2021	BUDGETED 2022	BUDGETED 2023
Net change in fund balance	\$ 565	\$ -	\$ -
Fund balance	\$ 31,260	\$ 31,260	\$ 31,260

# City of Anoka, Minnesota 2023 Adopted Budget

## HRA DEBT SERVICE SUMMARY BUDGET

<b>SOURCES</b>	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ADOPTED	2023 ADOPTED	PERCENT CHANGE
Interest	\$ -	\$ -	\$ (137)	\$ 109	\$ -	\$ -	0.00%
Gain(loss) fair value of inv	-	-	-	(186)	-	-	0.00%
Transfers In	-	-	71,000	45,000	70,000	70,000	100.00%
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,863</b>	<b>\$ 44,923</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>100.00%</b>
<b>USES</b>							
Matured Bonds	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	0.00%
Matured Interest	-	-	40,168	44,358	45,000	45,000	100.00%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,168</b>	<b>\$ 44,358</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>100.00%</b>
Net Change in Fund Balance	\$ -	\$ -	\$ 30,695	\$ 565	\$ -	\$ -	



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City of Anoka, Minnesota  
2023 Adopted Budget  
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.

**ARPA** American Rescue Plan Act

**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.

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**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.

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**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

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City of Anoka, Minnesota  
2023 Adopted Budget  
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.

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## **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.

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## **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, Minnesota  
2023 Adopted Budget  
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.

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## **H**

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

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## **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

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City of Anoka, Minnesota  
2023 Adopted Budget  
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.

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**M**

**Market Value** Assessment estimate of what a property would be worth if sold on the open market. Market values are set every January 2<sup>nd</sup> 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.

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**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.

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**O**

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

City of Anoka, Minnesota  
2023 Adopted Budget  
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.

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**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.

City of Anoka, Minnesota  
2023 Adopted Budget  
GLOSSARY OF TERMS

**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.

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**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.

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**V**

**VOA** Volunteers of America.

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**W**

**WC** Workers Compensation.

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