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**City of Anoka, Minnesota
2024 Adopted Budget**



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**CITY OF ANOKA, MINNESOTA
2024 BUDGET
TABLE OF CONTENTS**

COVER	PAGE 1
TABLE OF CONTENTS	PAGE 3
MESSAGE FROM THE CITY MANAGER	PAGE 6

SUMMARY

LIST OF CITY OFFICIALS	PAGE 14
CITY MISSION, VISION, AND VALUES	PAGE 15
STRATEGIC PLANNING	PAGE 17
METHODS OF COMMUNICATION	PAGE 19
ORGANIZATION CHART	PAGE 20
TRANSMITTAL STATEMENT	PAGE 21
2023 BUDGET AWARD	PAGE 22
RESOLUTIONS	PAGE 23
CITY OF ANOKA GEOGRAPHICAL MAP	PAGE 27
COMMUNITY PROFILE	PAGE 28
ORGANIZATIONAL STRUCTURE AND GOALS	PAGE 29
LONG TERM FINANCIAL PLANNING	PAGE 31
ORGANIZATION POLICES	PAGE 32
BUDGET CALENDAR	PAGE 34
FUND AND DEPARTMENT RELATIONSHIPS	PAGE 44
BUDGET SUMMARY	PAGE 48
REVENUE SUMMARY	PAGE 50
APPROPRIATION SUMMARY	PAGE 54
FUND BALANCE	PAGE 57
GENERAL FUND OVERVIEW	PAGE 60
DEBT OVERVIEW	PAGE 62
CAPITAL IMPROVEMENTS	PAGE 65
SUMMARY OF ALL FUNDS	PAGE 81
SCHEDULE OF TAX LEVIES	PAGE 88

MISCELLANEOUS TABLES

ESTIMATED COST OF CITY SERVICES	PAGE 89
SCHEDULE OF FULL-TIME EQUIVALENTS	PAGE 90
YEARS OF SERVICE AND COMPENSATION OVERVIEW	PAGE 91
SCHEDULE OF PRINCIPAL TAXPAYERS	PAGE 92
DEMOGRAPHIC AND ECONOMIC STATISTICS	PAGE 93



Anoka Main Street

GOVERNMENTAL FUNDS

GENERAL FUND

SUMMARY	PAGE 94
GENERAL GOVERNMENT	PAGE 97
PUBLIC SAFETY	PAGE 107
PUBLIC WORKS	PAGE 113
PARKS AND RECREATION	PAGE 117
UNALLOCATED	PAGE 123

SPECIAL REVENUE FUNDS

SUMMARY	PAGE 125
URBAN REDEVELOPMENT	PAGE 126
ROUND UP	PAGE 128
POLICE FORFEITURE	PAGE 130
CEMETERY	PAGE 132
CITY PARKING	PAGE 134
LODGING	PAGE 136

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
TABLE OF CONTENTS**

GOVERNMENTAL FUNDS CONTINUED

DEBT SERVICE FUNDS

SUMMARY	PAGE 138
----------------	-----------------

CAPITAL PROJECT FUNDS

SUMMARY	PAGE 140
BUILDING IMPROVEMENT	PAGE 141
STATE AID CONSTRUCTION	PAGE 143
STREET RENEWAL	PAGE 145
PARK DEDICATION	PAGE 147
PARK CAPITAL	PAGE 149
TAX INCREMENT FINANCING DISTRICTS	PAGE 151



Anoka Dam

PROPRIETARY FUNDS

ENTERPRISE FUNDS

SUMMARY	PAGE 153
ELECTRIC	PAGE 154
WATER	PAGE 156
SEWER	PAGE 158
STORM SEWER	PAGE 160
LIQUOR STORES	PAGE 162
GOLF COURSE AND PRO SHOP	PAGE 164
RECYCLING	PAGE 166

INTERNAL SERVICE FUNDS

SUMMARY	PAGE 168
CENTRAL GARAGE	PAGE 169
INFORMATION TECHNOLOGY	PAGE 171
INSURANCE	PAGE 173
EMPLOYEE BENEFITS	PAGE 175

COMPONENT UNIT

HRA FUNDS

SUMMARY	PAGE 177
HOUSING AND REHABILITATION	PAGE 178
TAX INCREMENT FINANCING DISTRICTS	PAGE 180
DEBT SERVICE	PAGE 182

GLOSSARY	PAGE 184
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INTRODUCTION

It is my pleasure to present the 2024 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 20th.

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 2024

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 18,127 for 2022.

The City had an employed labor force as of the 3rd quarter of 2023 at approximately 14,310 which compares favorably to the 7,817 households. The unemployment rate at the end of 2023 for Anoka County was 1.8%. This rate is not seasonally adjusted, and the projected rate for 2024 is 2.5. Anoka County has not had unemployment rates below 2% since 1999. The low unemployment rate, and the State of Minnesota ranking 8th in the Country for labor participation in 2022, are reflected in tight labor markets and increasing wages in the Anoka area. Per employee income increased by approximately 4.7% in 2023 when compared to 2022. The City of Anoka had a median annual income of \$68,822 per employee in 2023, which is approximately 16.6% higher than the wages at the end of 2020 when the City was coming out of the pandemic and prior to rising inflation. Trend labor data tables are available on [page 93](#).

CITY OF ANOKA, MINNESOTA 2024 BUDGET

The City sold land to Volunteers of America in 2022 that was developed in 2023 into new affordable senior housing, with 80 units. Income levels for seniors are set at 50-60% of area median income. The project design kept with the adjacent Homestead community. This project will be added to the tax rolls in 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 2023 net bad debt expense for utility fees decreased 22.7% from 2022. The 2023 bad debt expense is on the low end of the rolling 10 year average, and is close to 35% lower than pandemic level bad debt. 2024 utility fee write offs are projected to decrease as well. The City utility bad debt compares favorably to industry averages for bad debt to sales. The 2022 industry average was 0.41% compared to Anoka's 0.17%. The current year collections for 2023 taxes were about 99.4% of the total levy, which has been stable for many years. The City of Anoka has had an average increase to the levy of 4.87% over the past 5 years, including the 16.06% increase for 2024. The debt service levy increased 86.77% for 2024, which brings the total levy increase to 22.32% over 2023.

The City of Anoka had two bond issues in 2023. Public Road Improvement Bonds 2023A for \$6,325,000 will be paid from a combination of water, sewer, and storm sewer utility fees, and taxpayer levy. Taxable Temporary Abatement Bonds 2023B for \$10,765,000 were issued with funding for the interest payments due through 2026. Before February 2026 the City will need to sell the property acquired with the bonding to pay the bond, or reissue bonds, or a combination of both. The City will issue additional debt in 2024 for construction of a new liquor store and is considering options at Greenhaven Golf and Event Center that would require revenue bonding.

PLANNING FOR 2024 BUDGET

For 2024, the Council will focus on development that increases tax capacity, being selective with infrastructure projects, and balancing amenities with the associated costs to ensure a responsible budget.

State aid assists the City in keeping overall property taxes steady. Some cities, including Anoka, saw increases in local government aid for 2024. Local government aid represents 15.6% of the total 2024 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 | 3. Revenues + Appropriated fund balance = Expenditures |
| 2. Revenues > Expenditures | 4. Revenues + Appropriated fund balance > Expenditures |

As part of the 2024 budgeting process, it was determined that the Urban Redevelopment and Cemetery special revenue 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 2024 is \$483,970. The Parking special revenue funds will balance with revenues exceeding expenditures, which is scenario number two.

CITY OF ANOKA, MINNESOTA 2024 BUDGET

BUDGET OBJECTIVES FOR 2024

- Work with the County on Courthouse Development Plan
- Develop and implement infill standards for construction
- Evaluate river recreation and dam modification
- Pursue development in Highland Park and Greenhaven
- Secure funding for Highway 47 grade separation
- Work with citizens and stakeholders on organized hauling
- Encourage positive citizenship actions community spirit through amenities and recognitions
- Continue investment in a strong, safe, and vibrant downtown

Accomplishments for the 2023 budget, based on goals set at the February 2022 goals session are:

- Substantial completion of Highway 10 project
- Successful trial run of the Anoka Social District
- New public murals at Anoka Aquatic Center and Main Street pedestrian underpass
- West Rum River Trail grants received
- Emerald Ash borer mitigation with grants funds
- Continued to fund the HRA curb appeal grant program

In 2017 the City began 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		Change
	2017	2022	
Mpls-St Paul-Bloomington	69.9%	70.9%	1.0%
Anoka County	80.1%	80.2%	0.1%
City of Anoka	50.5%	56.7%	6.2%

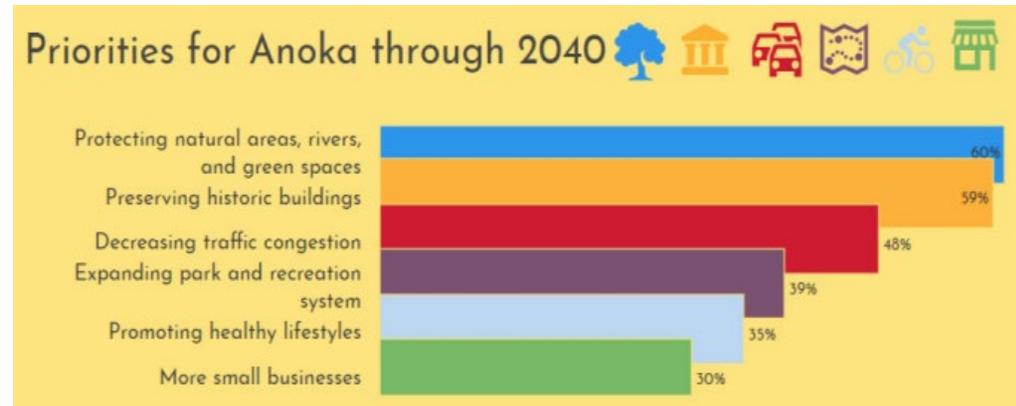
LONG TERM OBJECTIVES

Source: US Census; American Community Surveys 2022 margin of error +/- 2.0%

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.



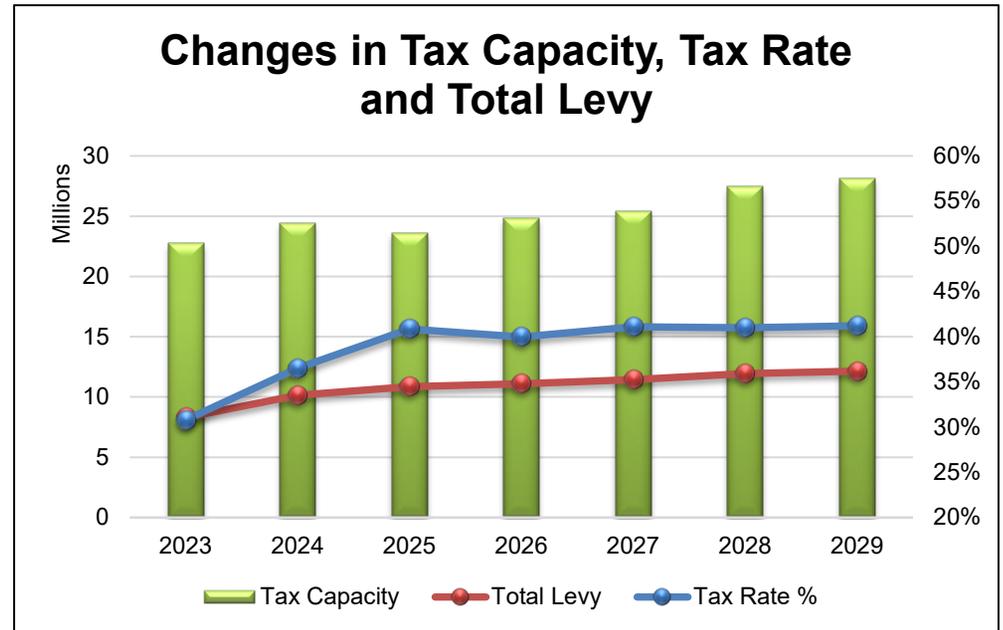
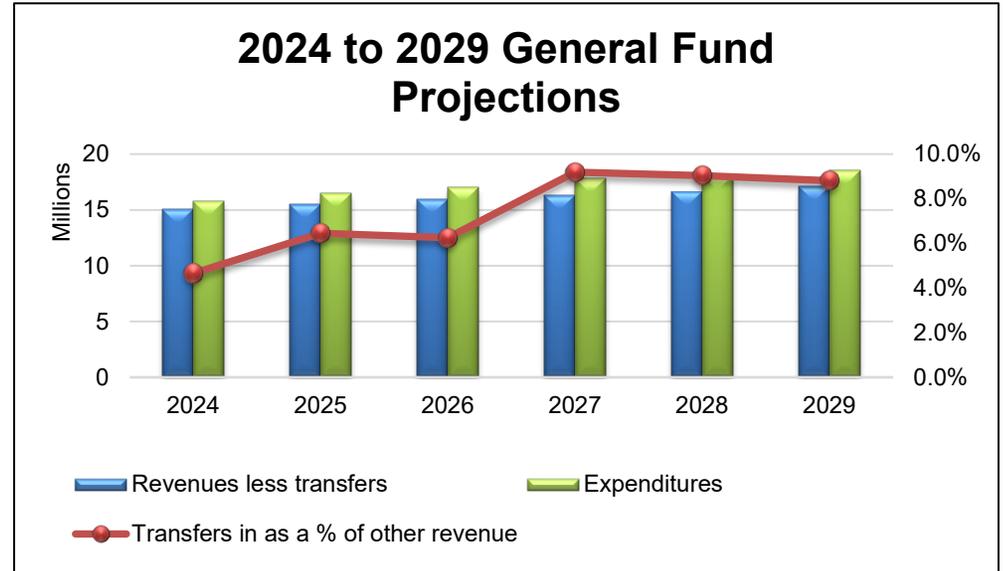
CITY OF ANOKA, MINNESOTA 2024 BUDGET

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 3.6% 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 5% inflation factor for 2025 and then 3% 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 10th 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 2023 to 2029. The forecast for 2025-2029 changes to the tax rate average 2.5%, with projected 3% annual increases to capacity.



CITY OF ANOKA, MINNESOTA 2024 BUDGET

The City is reviewing land use priorities in its redevelopment plans for the downtown Historic Rum River District (HRRD), which will include social district and proposed agricultural center. The Commuter Rail Transit Village is just north of downtown and is another area the city is concentrating efforts to develop and redevelop. Temporary abatement bonding was used to purchase a warehouse in this area in order to guide the future look. The City has received concepts for the 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 accepting plans for review.

BUDGET CONSIDERATIONS

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

Property Tax:

- Levy limits imposed – In 2024, 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 to residential market value has further shifted property taxes to residential properties from commercial/industrial. Category or individual market increases that exceed total value increase result in higher proportion of the total levy.
- 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 or decreased surplus at the state level. 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. Staff is reviewing 2023 omnibus legislation that affects property tax on low-income housing rental property to determine impacts beyond 2024.

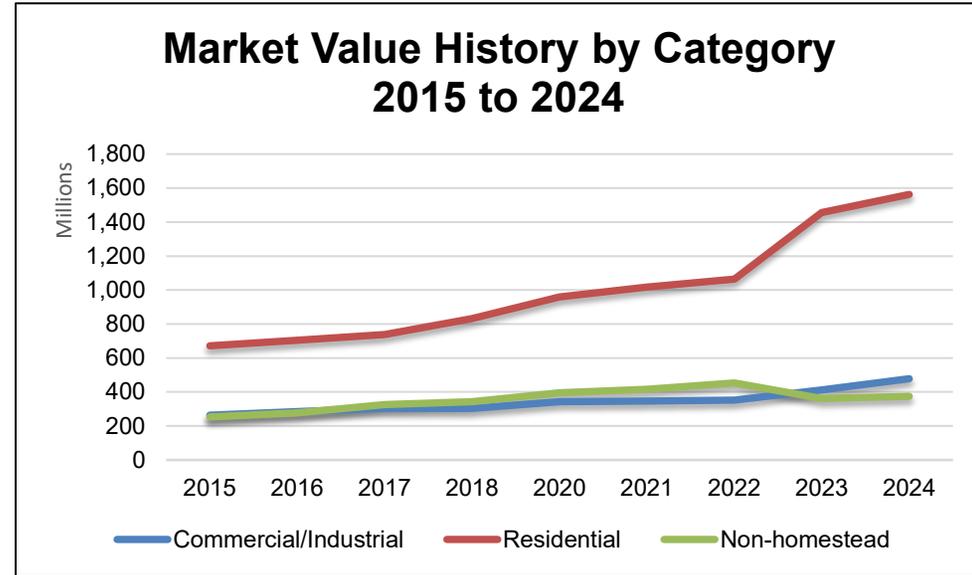
Tax Increment Districts:

- Tax Increment Finance – Any changes in property classifications impact property tax generated by TIF districts. Currently the tax generated in most districts is projected to be sufficient to cover any debt or liabilities created in the districts. When generated tax does not meet needs, the remainder is covered in the debt levy.
- 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.
- TIF knock down rule – The City received an extension of the knock down rule for the Commuter Rail Transit Village TIF district. This extension allowed City to take development action for three additional years, and it expired in June of 2023.

CITY OF ANOKA, MINNESOTA 2024 BUDGET

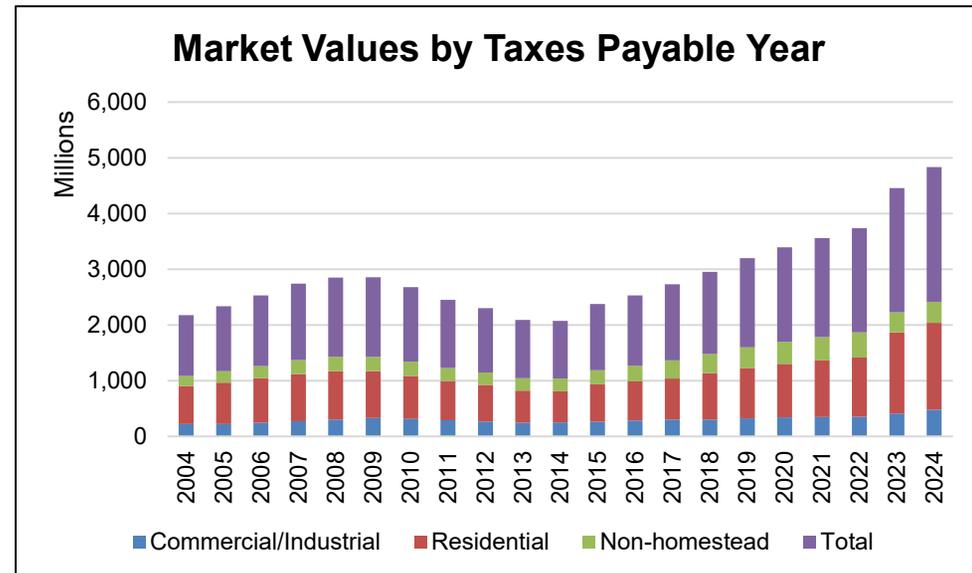
Real Estate Values:

- Market values in the City of Anoka increased in 2023 by an estimated 8.3% for taxes payable in 2024 which is the tenth 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 similar valuations for taxes payable in 2025, and is forecasting at 3% beyond 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. From 2010 to 2023 a net total of 790 living units were added to the City of Anoka. Varied home styles including market rate ownership and rental housing products to ensure that Anoka retains its unique atmosphere and diverse housing stock. New commercial construction worth an estimated \$41.3 million dollars was added to the tax rolls between 2021 and 2023. In 2024 Volunteers of America will open its doors to 80 senior affordable units or phase 3 of its master planned 4 phase senior housing campus. The construction value of that project was \$17.1 million dollars. The City continues to market land for resale to increase redevelopment of commercial properties and further enhance the tax base in the City of Anoka.



Significant assumptions and short term factors:

- Inflation rates, while significantly lower in 2023 than 2021-2022 were still higher than averages as projected. The City is projecting 3.2% for the 2024 budget.
- Wage increases for all staff was budgeted at 3.25%
- The police department received grant funds from the state at the end of 2023. These funds will be used in 2024 to purchase equipment, implement longevity awards, and to support the Anoka Champlin Fire Department. Since the funds are one time, the expenses associated with the funds will be single expenditures without additional costs.

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

2024 BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

	PROPOSED REVENUES	PROPOSED APPROPRIATIONS	ADOPTED REVENUES	ADOPTED APPROPRIATIONS
GENERAL FUND	\$ 15,727,006	\$ 15,727,006	\$ 15,727,006	\$ 15,727,006
SPECIAL REVENUES				
Urban Redevelopment	356,500	465,600	465,600	465,600
Round Up	30,050	30,050	30,050	30,050
Police Forfeiture	6,500	6,500	6,500	6,500
Cemetery	246,120	246,120	246,120	246,120
Parking	272,100	266,900	272,100	266,900
Lodging	6,100	6,100	6,100	6,100
DEBT SERVICE FUNDS	2,012,905	2,355,756	2,039,905	2,355,756
CAPITAL FUNDS				
Building Capital Projects	79,000	227,860	79,000	243,360
Street Renewal	468,300	409,490	468,300	409,490
Park Capital Improvements	172,568	318,790	227,568	268,790
City Tax Increment Districts	832,264	696,289	588,607	472,638
ENTERPRISE FUNDS				
Electric	36,419,856	36,205,286	37,387,856	36,205,286
Water	2,441,000	1,803,838	2,397,000	2,060,066
Sanitary Sewer	3,111,500	2,884,127	3,111,500	3,120,630
Storm Sewer	852,500	548,858	1,027,500	565,221
Liquor	2,191,000	2,447,650	2,191,000	2,449,650
Golf	1,497,550	1,600,740	1,569,050	1,597,253
Recycling	476,300	447,980	476,300	464,980
INTERNAL SERVICE FUNDS				
Garage	800,000	887,270	800,000	1,022,270
Data Processing	727,780	742,887	727,780	859,687
Insurance	769,190	706,470	769,190	739,170
Benefit Liability	110,000	85,000	110,000	85,000
TOTAL	<u>\$ 69,606,089</u>	<u>\$ 69,116,567</u>	<u>\$ 70,724,032</u>	<u>\$ 69,667,523</u>

CITY OF ANOKA, MINNESOTA 2024 BUDGET

General Fund operating and capital expenditures are budgeted to increase by 1.6% in 2024. 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 4.2% increases to employee services that reflect the 2024 cost living increase; 39.6% to supplies and 34.8% to maintenance which reflects the increased costs of these items. The high increase to supplies and services is offset by a reduction to capital expenditures. 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

While residential homesteaded property as a whole increased 7.3% for taxes payable in 2024, the home value at the middle range actually decreased by 1.5%. Staff sees home values for high end as well as beginner homes continue to rise, while the mid-range homes may have small increases or decreases. A mid-range, average home in Anoka has a value of \$306,000 for taxes payable in 2024, a 1.48% decrease which was based on January 2023 valuations. The City Council adopted a final total General Fund and debt service levy of \$10,147,307 which is an increase of 22.32% compared to 2023. The Housing and Redevelopment Authority tax levy for 2024 is \$412,474, 19.28% higher than the 2023 HRA levy. The total 2023 tax levy will result in increases to property taxes that average 25%, depending on the changes to individual property values, with the middle range seeing an increase of \$154 dollars a year, or 16.6%. If the 2024 tax rate and levy were applied to previous year home values it would have resulted in an increase on average of 18.5%. The 2024 monthly tax cost for the average home is just over \$90. For a home valued at \$306,000, the city portion of annual property taxes will be approximately \$1082, which is close to \$13 per month higher than 2023. Of this amount, 72% will be used for public safety, public works and parks. For the 2024 budget, the master fee schedule and utility rates were reviewed and adjusted to adequately cover the costs for these items. The City continues to make maintaining high quality of services throughout the City the highest priority.

2024 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 \$15,727,006 results in an increase of 16.05% to the levy from 2023 to 2024, however budgeted expenses only increased 1.6%. The increase to levy reflects a reduction to revenues in 2024. The levy of \$10,147,307 includes funds designated for General Fund operations and debt service payments.

Respectfully submitted,

Greg Lee
City Manager



**CITY OF ANOKA, MINNESOTA
2024 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 2024 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
2024 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

As part of the goal setting and goals session for 2024-2025, it was determined that the City will conduct a National Community Survey.

National Community Survey

➤ Survey Questions

- Polco provides standard questions
- Council to determine 4-5 specific city questions
- Finalize city questions at February 26th Worksession

➤ Survey to be conducted in March/April

- 16-20 week process
- 3,000 randomly selected households
- Option for open participation with website link after initial survey to encourage maximum participation

CITY OF ANOKA, MINNESOTA 2024 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 2024 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.
 - Limit development types within the historic neighborhoods
 - Use overlay standards recommended by Historic Preservation Commission which was put into an ordinance and apply it to 2024 development opportunities.
- Preserve historic agricultural areas that contain grain bins, silos, and a feed mill.
 - Purchase the feed mill and develop a master plan for the Ag site to draw interest and incentivize private development.
 - The city was approached to purchase for \$1,500,000 over two years.
 - Funding for this possible purchase would be through internal lending.
- Work with Anoka County on their plan to expand their jail facility in downtown Anoka, making sure it is done responsibly and that all options are evaluated and explored.
 - Look at other reasonable options for expansion locations in and outside Anoka.
 - Evaluate the impact of a massive expansion in the downtown area and impact on residents.
- Develop and promote a master plan for housing redevelopment in the Highland Park Neighborhood bordering the West side of Greenhaven Golf Course.



Finance and Area Business Climate

- City of Anoka to secure financial funding for HWY 47 railroad grade separation with an acceptable route.
 - A state application submitted for this project in 2023 has been awarded and approved for \$7,000,000.
 - Federal grant applications are being submitted in the spring of 2024.
- Work with the state legislators to secure funding for the Rum River Dam modification project.
 - City staff and a Council Member provided testimony in 2023 for the need for funding for the Dam modification.
 - In 2024 our state representatives are submitting legislation for the financing of this project through state bonding.
- Work with downtown businesses to promote our Social District.
 - In 2023 the city did a test run for the Social District that lasted one month, for 2024 we will host the summer Social District for the entire season.
 - The city purchased recyclable social district cups that will be sold to the downtown businesses, the profits made on the cups will go to offset the cost of additional police service and public works services.

CITY OF ANOKA, MINNESOTA 2024 BUDGET

- Support adequate funding for Police and Fire departments.
 - Police will utilize Public Safety Aid grant funds from the State to fund retention pay for existing staff.
 - In 2024 the police department hopes to renegotiate contracts with the School District for school resource officers and event security.
 - Baring renegotiation staffing levels may need to be re-evaluated.

Streets, Parks, Trails and Rivers

- Maintain and enhance capital and maintenance expenditures for parks and increase sidewalk/trail connections.
 - The 2024 the city budget includes \$35,000 in sidewalk extensions to connect our neighborhoods.
- Educate residents on organized garbage hauling and the benefits to our streets while reducing the redundancy of garbage trucks on the streets.
 - City staff is preparing to include this issue on the November 2024 ballot.
- Apply for Safe Routs to School grant funding to increase the safety of children walking to school.
 - City is reapplying for this grant for 2024 and will be used in the Lincoln school are to improve the safety of children walking.
- Find funding for River Walk concept which includes access to the Stone House and Shiloh property.
 - Matching grant funds have been awarded and will be received in 2024 for \$350,000.
 - Construction will begin in 2024 for Phase 1 of the River Walk Project
 - Funding for this project will be with an internal loan being paid back over 3 years with levied funds.

Other

- Enhance communication with citizens using diverse tools, signs, and meetings.
 - Televisе all board meetings at a quarterly minimum.
 - Increase neighborhood meetings
- Create a recycling center in the City of Anoka.
 - City is reviewing possible sites for the new recycling center.
- Maintain a strong, safe, vibrant downtown.
 - Advocate for new recreational opportunities
 - In 2024 the city is accepting proposals for a riverboat or kayaking or river pedal pub.

Strategic Planning Simplified



CITY OF ANOKA, MINNESOTA 2024 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

Meetings are held the 1st and 3rd 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

In-person (hours and availability may differ):

City Hall – 2015 1st 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.



ORGANIZATIONAL CHART



ANOKA

REAL. CLASSIC.

Dear Reader:

This document presents the City's 2024 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, 2023

Christopher P. Morill

Executive Director

Government Finance Officers of the United States and Canada (GFOA) present a Distinguished Budget Presentation Award to the City of Anoka, Minnesota for its Annual Budget for the fiscal year beginning January 1, 2023. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



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

**CITY OF ANOKA, MINNESOTA
RESOLUTION**

RES-2023-089

A RESOLUTION ADOPTING THE BUDGET FOR THE YEAR 2024

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 2024 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 2024 budget) as follows:

GOVERNMENTAL FUNDS

General	\$15,727,006
Urban Redevelopment	\$ 465,600
Round Up.....	\$ 30,050
Perpetual Care/Cemeteries.....	\$ 246,120
Parking Facilities	\$ 266,900
Lodging	\$ 6,100
Debt Service	\$ 2,355,756
Building Capital Projects.....	\$ 243,360
Street Capital Projects.....	\$ 2,190,890
Parks Capital Projects	\$ 268,790
City Tax Increment Districts.....	\$ 472,638
SUBTOTAL.....	\$22,273,210

PROPRIETARY FUNDS

Electric	\$42,475,145
Water	\$ 5,078,044
Sewer	\$ 3,989,257
Storm Sewer	\$ 1,628,221
Liquor	\$ 5,950,150
Golf	\$ 1,768,753
Recycling	\$ 464,980
Garage	\$ 1,487,270
Data Processing	\$ 982,687
Insurance	\$ 739,170
Benefit Liability.....	\$ 85,000
SUBTOTAL.....	\$64,648,677

COMPONENT UNIT

HRA	\$ 826,272
HRA Tax Increment Districts	\$ 226,761
SUBTOTAL.....	<u>\$ 1,053,033</u>

TOTAL \$87,974,920

2. Estimated 2024 gross revenues, as more fully detailed in the City Manager’s official copy of the 2024 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 18th day of December 2023.

ATTEST:



Greg Lee, City Manager



Phil Rice, Mayor



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

**CITY OF ANOKA, MINNESOTA
RESOLUTION**

RES-2023-090

A RESOLUTION ADOPTING A LEVY FOR THE YEAR 2023, COLLECTIBLE IN 2024

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 2024 upon the taxable property in said City of Anoka, for the following purposes.

<u>PURPOSE</u>	<u>AMOUNT</u>
General Fund	\$8,772,400
Debt Service	<u>1,374,907</u>
TOTAL	<u>\$10,147,307</u>

This levy is made based on current law and the 2024 General Fund Budget of \$15,727,006

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. Tax Increment Bonds 8-14-2014, G.O. Public Facility Refunding Bonds 4-27-2016, Utility (Storm Water) Revenue Bonds 8-10-2016, G.O. Street Improvement and Utility Revenue Bonds 1-30-20, G.O. Public Facility Bonds 9-1-2021, G.O. Capital Improvement Plan Bonds 6-30-22, G.O. Water Revenue Bonds 6-30-22, GO Street Improvement and Utility Revenue Bonds 6-8-23.

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 18th day of December 2023.

ATTEST:

Greg Lee, City Manager

Phil Rice, Mayor



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**CITY OF ANOKA, MINNESOTA
RESOLUTION**

RES-2023-087

**A RESOLUTION CONSENTING TO THE
HOUSING & REDEVELOPMENT AUTHORITY
IN AND FOR THE CITY OF ANOKA
AMENDING A 2023 TAX LEVY COLLECTIBLE IN 2024**

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 November 13, 2023, adopted the attached HRA Resolution No. 2023-04: "*A Resolution Amending a Tax Levy Collectible in 2024*", 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 amendment to the levy described therein.

Adopted by the Anoka City Council this the 4th day of December 2023.

ATTEST:

Handwritten signature of Amy T. Oehlers in cursive.

Amy T. Oehlers, City Clerk

Handwritten signature of Phil Rice in cursive.

Phil Rice, Mayor

CITY OF ANOKA, MINNESOTA 2024 BUDGET

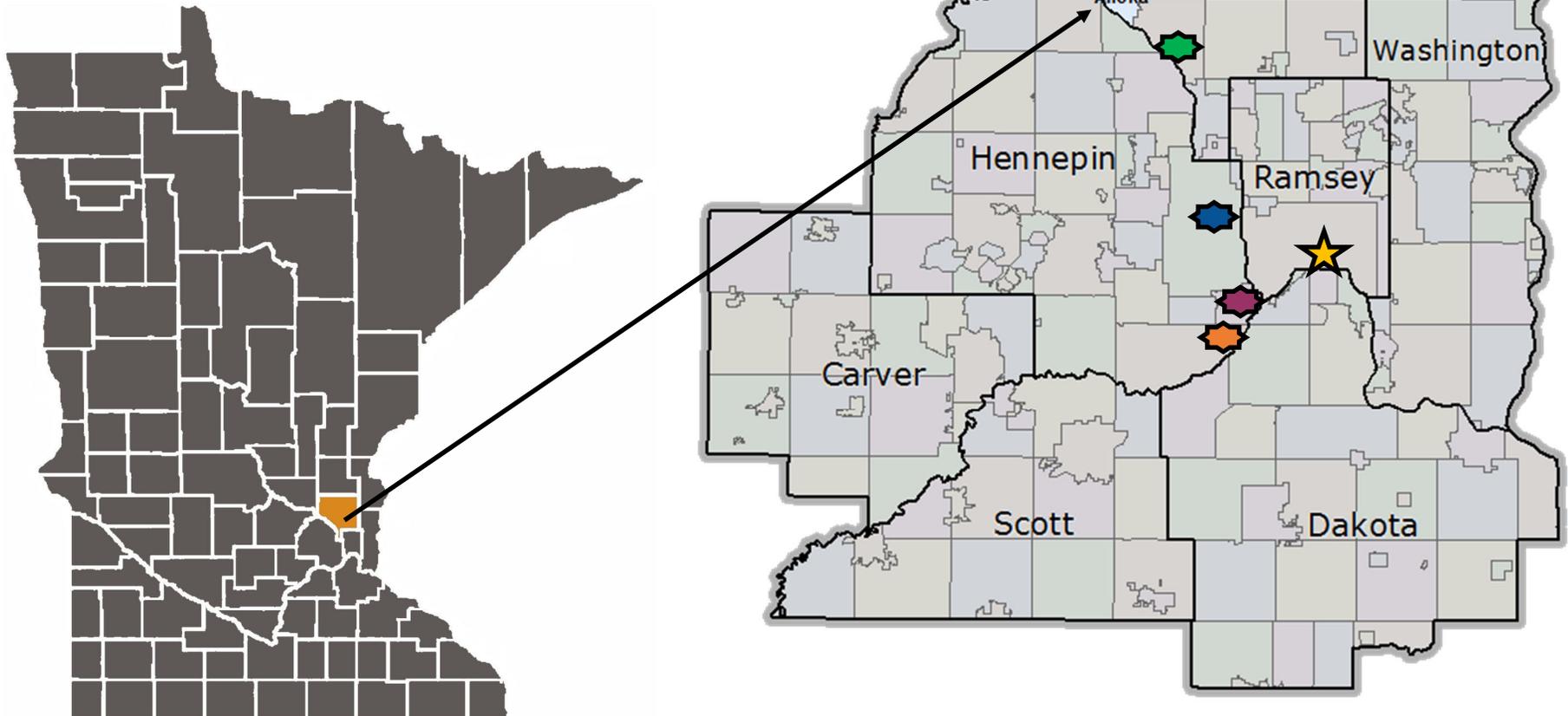
City of Anoka geographical location

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
-  State Capital, St Paul—37 minutes



CITY OF ANOKA, MINNESOTA 2024 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 18,127. 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 12th 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 2024 budget, the City is projecting net tax capacity values increased approximately 7.5% based on early 2023 valuations. Tax capacity estimates for pay 2024 are more than 54% higher than 2019. 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 2023 of approximately 14,310. This compares favorably to the 7,817 households located within the corporate boundaries. The employed labor force increased around 3.7% compared to the end of 2020 during the height of the pandemic, but is still lower than 2019 levels. Unemployment rates have dropped to 1.8% (not seasonally adjusted) in the County as well as the Minneapolis metro area as of December 2023 and average incomes in the City increased by more than 4.7%.

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 completed in 2023 include new townhomes being completed include continued buildout of Riverside and Eastview Meadows and VOA Phase 3. . New detached villas and continued investment in commercial properties are underway for completion in 2024 and several building sites are still available.



**CITY OF ANOKA, MINNESOTA
2024 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	70.77 Miles
Storm Sewers	40.56 Miles
Sanitary Sewers	68.50 Miles
Water Mains	89.75 Miles
City Bond Rating	Moody's Aa2
Registered Voters-2022 General Election	11,082
Median home market value	\$306,000
Property Values (2024 est market value)	\$2.415 billion
Population:	
2020 census	17,921
2022 Met Council Estimate	18,127
Number of Households (2023)	7,817

Median Income (3 rd quarter 2023)	\$68,822
Median Age (2020)	37.7 years
Unemployment Rates (Dec 2023)	
Anoka County	1.8%
Minnesota	1.9%
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 development. In addition to the boards previously named, there is also the Charter Commission, Economic Development Commission, Heritage Preservation

CITY OF ANOKA, MINNESOTA 2024 BUDGET

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, and Technology 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.

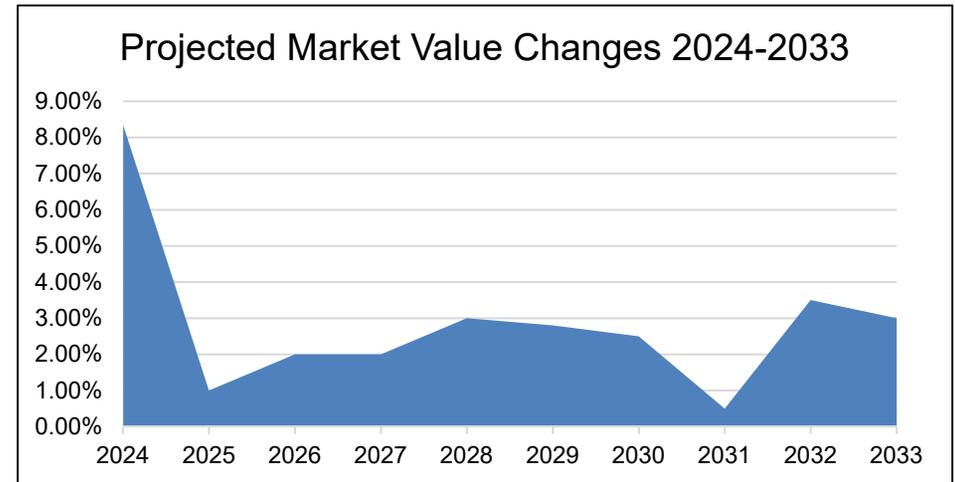
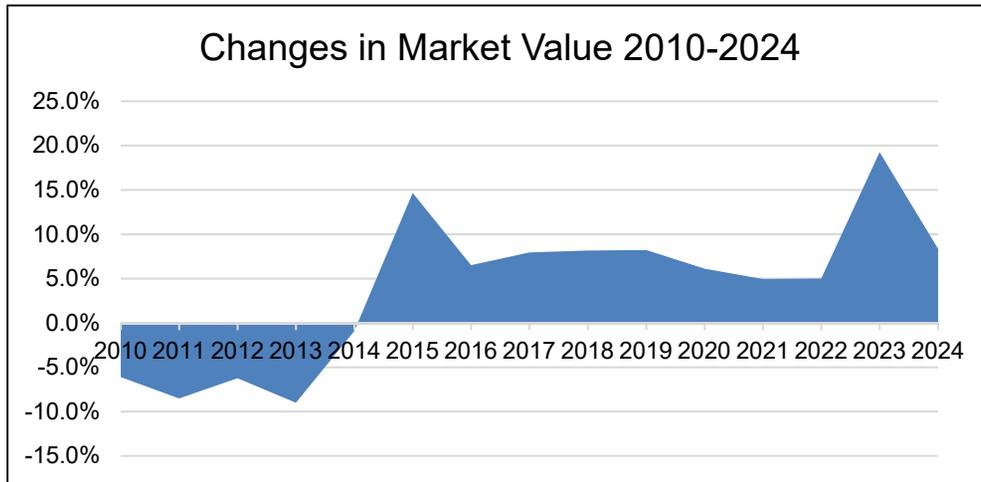
The council, staff and committees all strive to achieve the long range organizational goals and objectives for the City of Anoka. At the beginning of every year Council meets with each department to review prior year objectives and accomplishments and set the upcoming year's goals and objectives. This 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 2024 BUDGET

LONG TERM FINANCIAL PLANNING

The annual budget focuses on a single 12-month period. However, spending and revenue decisions made today have affects 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 3.6% from 2025 to 2029 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 an assumption of an average 2.25% increase to assessor's market value per year. Conservative projections for 2025 are currently 1% overall increases to market values, with 2026 and 2027 forecast with 2% 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.



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 2024, the City of Anoka will review proposals for a comprehensive ten year financial management plan for all city funds, that will review current financial issues facing the city provide a plan to meet the needs of the community without sacrificing the City's financial future. This plan will be reviewed every five years as part of the normal Financial Planning in the finance department.

CITY OF ANOKA, MINNESOTA

2024 BUDGET

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

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

BUDGET OBJECTIVES FOR 2024

Development and redevelopment

- Work with Anoka County for a mutually acceptable jail expansion
- Greenhaven Golf and Anoka Wine and Spirits development
- Sell or develop City owned property

Fiscal responsibility

- Build back reserves used to purchase property and complete emergency projects
- Enhance revenue generating enterprises to help reduce the tax levy
- Continue to seek out grant opportunities

Streets, Parks, Trails and Rivers

- Explore opportunities and funding for Rum River Dam
- Rum River channel restoration
- Trail construction and sidewalk connections on primary and secondary roads to parks and schools

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

2024 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 36 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 2024 BUDGET

January:

8th 2024 – 2023 Performance measures and 2024 goals and objectives requested from departments
31st 2023 – Budget form submitted to state auditor
31st 2024 – Deadline to submit 2024 budget form to state auditor

February:

13th 2023 – 2023/2024 Goals session. City Council and departments review prior year objectives and set departmental and overall goals for the city
12th 2024 – 2024/2025 Goals Session

March:

14th 2023 – 2023 budget document submitted to GFOA for award consideration
17th 2024 – Deadline to submit 2024 budget document to GFOA

April:

10th 2023 - Equipment Replacement Plan and Capital Improvement Plan documents are updated by departments

May:

1st 2023 - City Manager meets with departments to review Equipment Replacement and Capital Improvement five year plans
15th 2023 – Budget materials distributed to departments for preparing revised 2023 estimates and 2024 requirements

June:

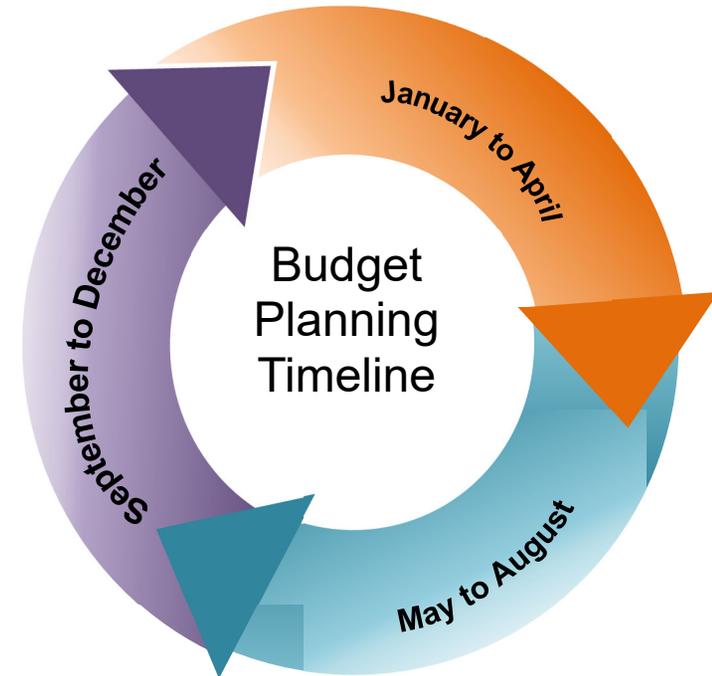
26th 2023 – Work session. Council and staff meet to discuss the Capital Improvement and Equipment Replacement Plans

July:

10th-14th 2023 – City Manager, Finance Director and Department heads meet to review budget recommendations
14th 2023 – Deadline to submit budget requests
17th 2023 – Council meeting. Council adopts five year Equipment Replacement and Capital Improvement Plans

August:

7th 2023 – Council meeting. City Manager presents 2024 proposed budget to City Council
14th 2023 – Work session. General Fund and Golf review
28th 2023 – Work session. Capital and Enterprise funds review



September:

18th 2023 – Council meeting. City Council adopts preliminary levy and budget
22nd 2023 – Preliminary levy submitted to County

October and November:

Departments review Council requests and recommendations from preliminary budget

December:

4th 2023 – Council meeting. Public hearing for levy and budget
18th 2023 – Council meeting. City Council adopts final levy and budget

CITY OF ANOKA, MINNESOTA 2024 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 2024 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

2024 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 2024 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.

CITY OF ANOKA, MINNESOTA 2024 BUDGET

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.

CITY OF ANOKA, MINNESOTA

2024 BUDGET

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 2024 BUDGET

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.

CITY OF ANOKA, MINNESOTA 2024 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
2024 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.

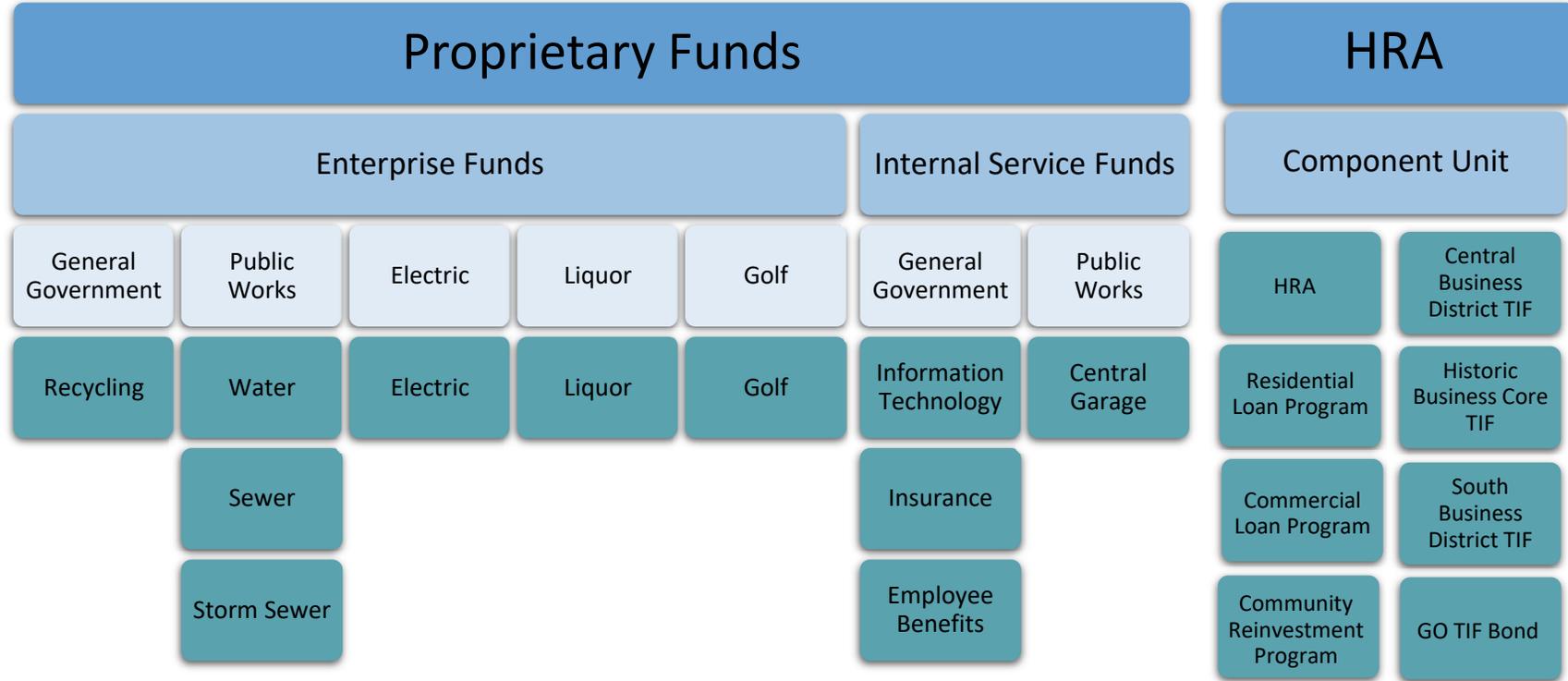
Category	Fund Class/Name	
Major Governmental Funds	101- General Fund	
	405 – Building Improvements	
	410 – State Aid Construction	
	415 – Street Renewal	
	481 - Commuter Rail Transit Village TIF District	
	482 - Greens of Anoka TIF District	
Non Major Governmental Funds	Special Revenue Funds	202 - Urban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

**CITY OF ANOKA, MINNESOTA
2024 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
2024 BUDGET**



CITY OF ANOKA, MINNESOTA 2024 BUDGET

Governmental Funds

- General Fund – account for revenues and expenditures to carry out basic governmental activities of the city.

- Special Revenue funds
 - 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.
 - Cemetery – grave purchases and burial fees for the operation and maintenance of the cemeteries.
 - 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.

- 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:
 - Building Improvement fund – transfers from other funds to cover future improvements or maintenance of city facilities and infrastructure
 - State Aid Construction fund – State road improvement projects where part or all of the project is funded with state aid.
 - Street Renewal fund – franchise fees and special assessments to fund reconstruction and maintenance of residential streets throughout the city.
 - 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.
 - 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.
 - 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.
 - Liquor fund – sales of liquor, which covers the operating and maintenance of the municipal liquor stores.
 - 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.
 - Recycling Utility fund – recycling fee based on service, which covers the expense of contracting for the disposing of recyclable products.

CITY OF ANOKA, MINNESOTA 2024 BUDGET

- Internal Service funds:
 - Garage fund – lease of large equipment to all departments, covers the cost of repairing or replacing the equipment in the future.
 - Data processing – lease of computer equipment to all departments, covers the cost of the network administrator and computer hardware and software.
 - Insurance fund – charges to all departments for insurance claims and premiums. Covers a larger deductible for the city.
 - 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
2024 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 2024 included increasing the total levy by 22.32%. The additional levy allowed to maintain current service levels, increase contributions to the Fire Department, obtain building inspector services, and includes debt payments for Street Renewal projects, the Park Maintenance Building, Law Enforcement Training Center, 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 annual budget is prepared in compliance with federal, state, and local laws. This budget complies with the City’s current financial policies. The budgeting process provides the City with basis for evaluation of the service efforts, costs, and accomplishments on an annual basis.

Total 2024 budgeted revenues for all funds is \$70,724,023 which is a 28.3% decrease compared to 2023. Overall budgeted expenditures are \$69,667,523 which is a 25.8% decrease compared to 2023. The decrease to both revenue and expenditure budgets reflect the Highway 10 construction project reaching substantial completion 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. Budget amendments will be passed by Council for final 2023 adjustments which are not included in these tables. A summary of each fund category is included prior to the tables for the funds within that category.

City Property Tax Levy

The 2024 General Fund tax levy is \$8,772,400 which is a 16.05% increase from the General Fund levy in 2023. A separate levy for debt service is \$1,374,907 which is an increase of 86.8% from 2023. Continued increases to tax capacity reflect overall increases in market value of property in Anoka and throughout the nation. This trend continues with a 19.3% increase to 2023 estimated market value when compared to 2022, and a projected 8.3% increase in 2024. Property valuations for taxes payable in 2024 are based on January 2023 valuations. The City is projecting lower market value increases for 2025. 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 2023 in Anoka was \$306,000. 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 \$1,082. This is an increase of \$154 per year from 2023. As a result of market value increases of properties in Anoka, and new construction, the net tax capacity value is proposed to increase 7.5% in 2024. The City’s tax rate was increased 5.72% as a result of the increase in net tax capacity value and increased total levy. The Housing and Redevelopment Authority also levies taxes. The levy in 2024 is \$412,474, an increase of 19.3% over 2023. 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>2023</u>	<u>2024</u>	
GENERAL FUND	\$7,559,372	\$8,772,400	16.05%
DEBT	736,133	1,374,907	86.77%
TOTAL	<u>\$8,295,505</u>	<u>\$8,295,505</u>	22.32%
 HRA	 \$ 345,800	 \$ 412,474	 19.28%

CITY OF ANOKA, MINNESOTA 2024 BUDGET

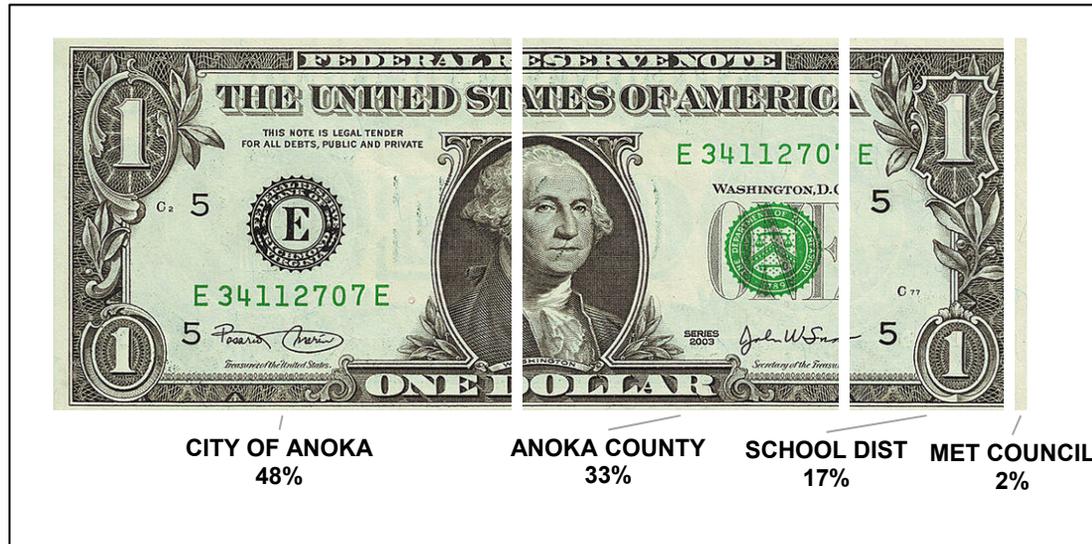
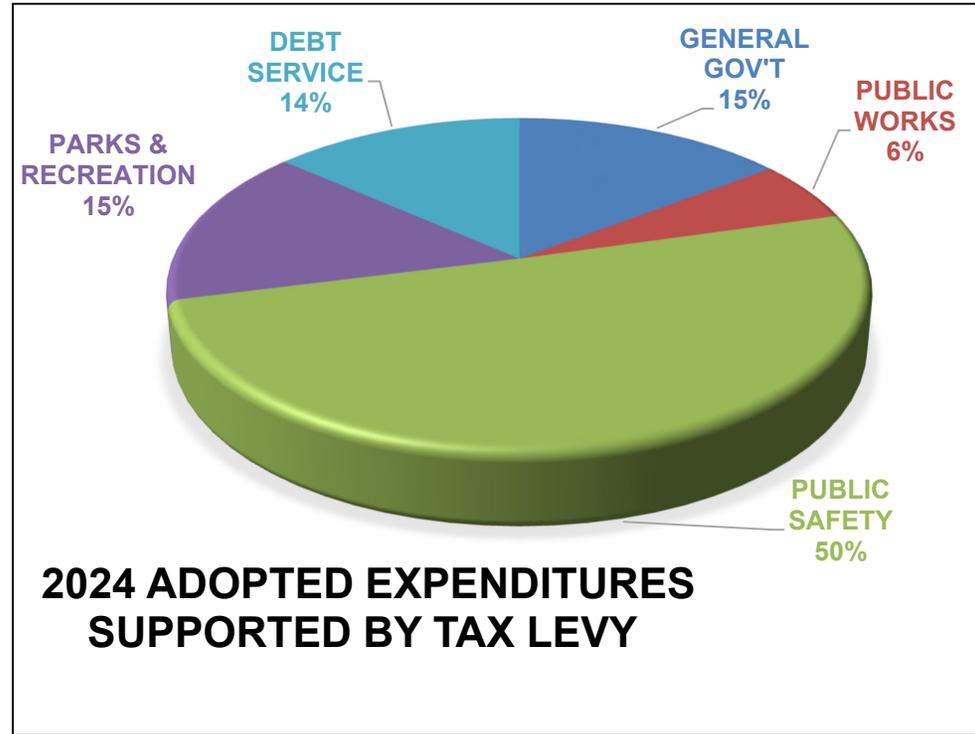
Cost of City Services

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

	<u>2023</u>	<u>2024</u>
City Property Taxes	\$ 77/mo	\$ 90/mo
HRA Property Taxes	4/mo	4/mo
Water distribution & Sewer collection (based on average usage)	42/mo	44/mo
Storm Sewer	5/mo	5/mo
Recycling	5/mo	5/mo
Franchise Fee	<u>3/mo</u>	<u>3/mo</u>
Total	\$136/mo	\$151/mo

The graph to the right shows 72% of the \$90 per month in city property taxes fund public safety, public works, and parks.

The City tax capacity rate of 36.512% results in payments of \$1082 annually or approximately \$90 per month for the average residential property. The combined General Fund and Debt gross levy increased 22.32% from 2023 to 2024.



The representation to the left shows how the 2023 property tax is broken down by dollar. The City of Anoka receives \$0.48 for every dollar in property tax. The other funds go to Anoka County (\$0.33), Anoka-Hennepin School District (\$0.17), and the Metropolitan Council (\$0.02) for items such as mosquito control.

CITY OF ANOKA, MINNESOTA 2024 BUDGET

REVENUE SUMMARY

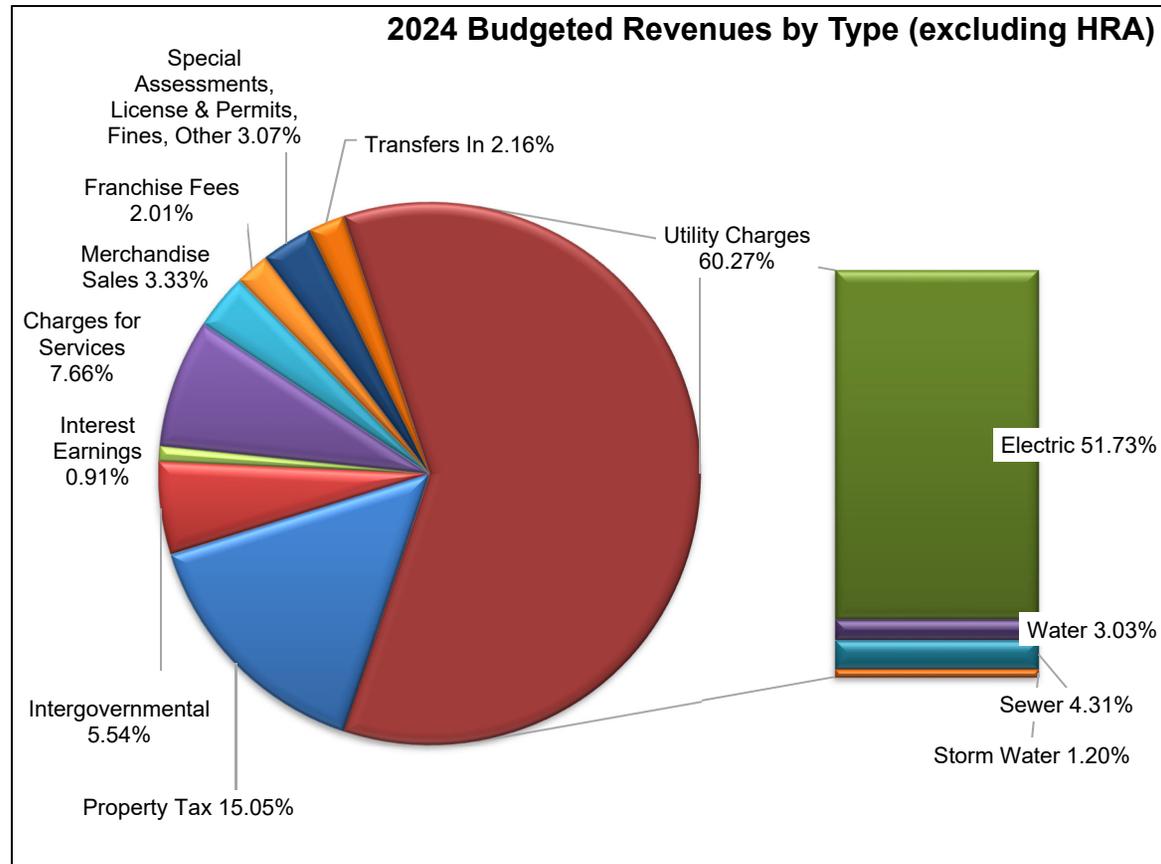
One purpose of the budget is to communicate the financial plans for the City and its allocation of resources. The total budget represents planned or anticipated revenues for all funds, excluding an unbudgeted fiduciary fund, and the component unit funds which are budgeted but not included in the City 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 2024 adopted budget is supported by \$70,724,032 in total revenue, a decrease of \$27,911,490, or 28.3% from budgeted 2023 revenue.

Recurring revenue sources, such as utility revenue (60.3%) and property tax (15.1%) 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 transfers (2.2%) or some governmental funds (5.5%) change year to year and are largely dedicated for certain projects. Notably, in 2024 intergovernmental revenue was reduced by 87% due to Highway 10 funding. This project has reached substantial completion.

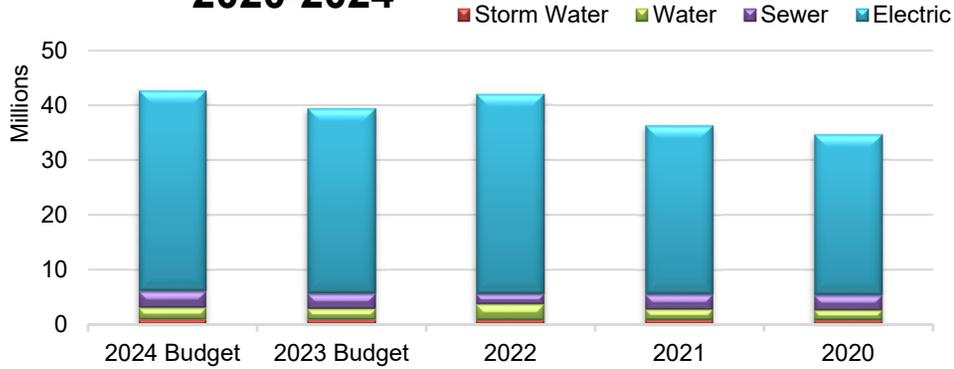
2024 Budgeted Revenues by Type (excluding HRA)

Property Tax	\$ 10,644,431
Special Assessments	489,998
Intergovernmental	3,9616,534
Licenses & Permits	645,800
Fines & Forfeitures	195,000
Interest Earnings	647,054
Charges for Services	5,416,970
Utility Charges	42,625,500
Merchandise Sales	2,352,750
Miscellaneous	839,525
Franchise Fees	1,425,000
Transfers In/Budgeted Reserves	1,525,470
	\$98,635,522



CITY OF ANOKA, MINNESOTA 2024 BUDGET

Utility Charges for Services 2020-2024



Charges for Services

The largest source of revenue by category is charges for services, \$48,042,470 comprising 67.9% of total revenues. Utility fees, which are part of charges for services category, account for \$42,625,500 of the City's revenue or 60.3%. The electric utility increased fixed charges and variable rates by 3% to fund operations and infrastructure through 2025. The electric utility continues to pass on the variable energy cost charged by the supplier. 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. Storm sewer fees were increased to cover the associated costs with previous projects, as well as adequately fund future projects. 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. To the left is a graph that shows the historical trend for budgeted utility revenues from 2020 to 2024.

Property Taxes

Budgeted property taxes for the city are \$10,644,431 which makes up 15.1% 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 2024. The City Council adopted an increase of 16.1% in the General Fund levy for 2024 when compared to the 2023 levy. The City also adopted a debt levy of \$1,374,907, which is an increase of 86.8% from 2023. 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 \$412,474 which is 19.3% higher than 2023. The current tax capacity of 36.512% means the average household pays about \$3.65 a month for the HRA levy.

Annual Change to Gross Levy



CITY OF ANOKA, MINNESOTA 2024 BUDGET

Franchise Fee

Franchise fees continue to help pay for street renewal, improvement, and maintenance costs in 2024. This fee makes up 2.0% 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 2024 or beyond.

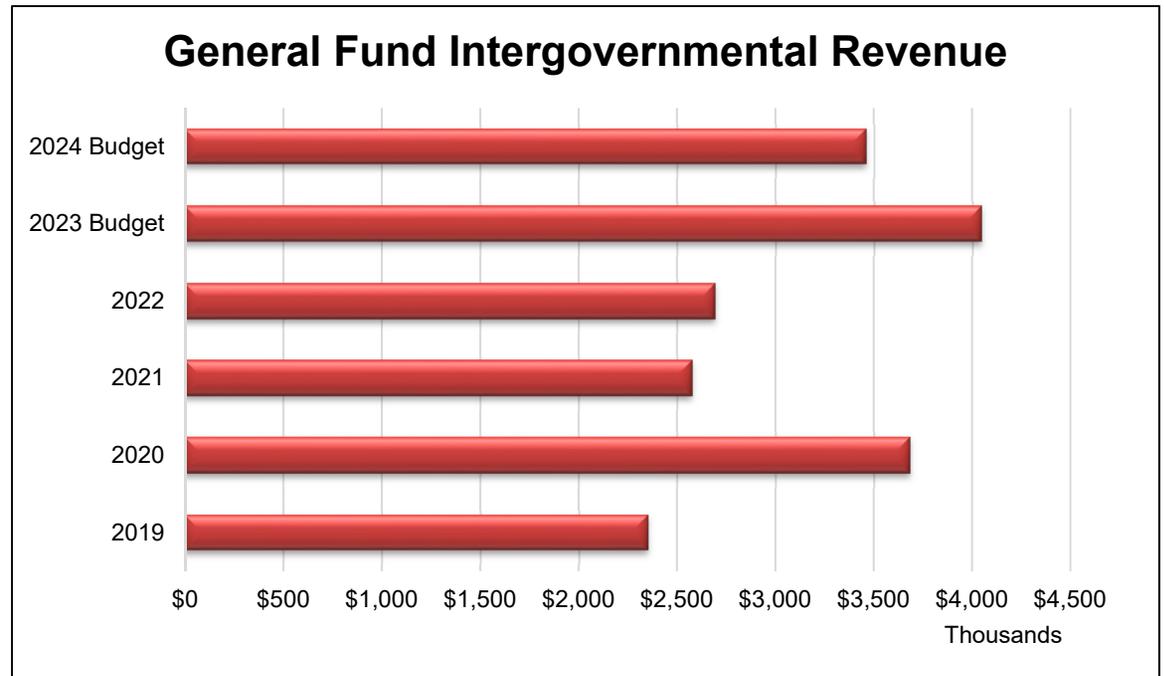
Permits, Licenses, Fines and Special Assessments

Permits, licenses, fines, and special assessments total \$1,330,978 which is about 3.1% of revenues. Building permit revenues are dependent on the economy and on future development of the city. The City raised permit fees for 2024 to cover the costs of outside inspections. Parking permit rates and parking fines were increased in 2024 to cover the increased costs associated with maintaining the ramps and lots. Special assessment revenue is projected to decrease by 25% in 2024 which reflects a smaller project area.

Intergovernmental Revenues

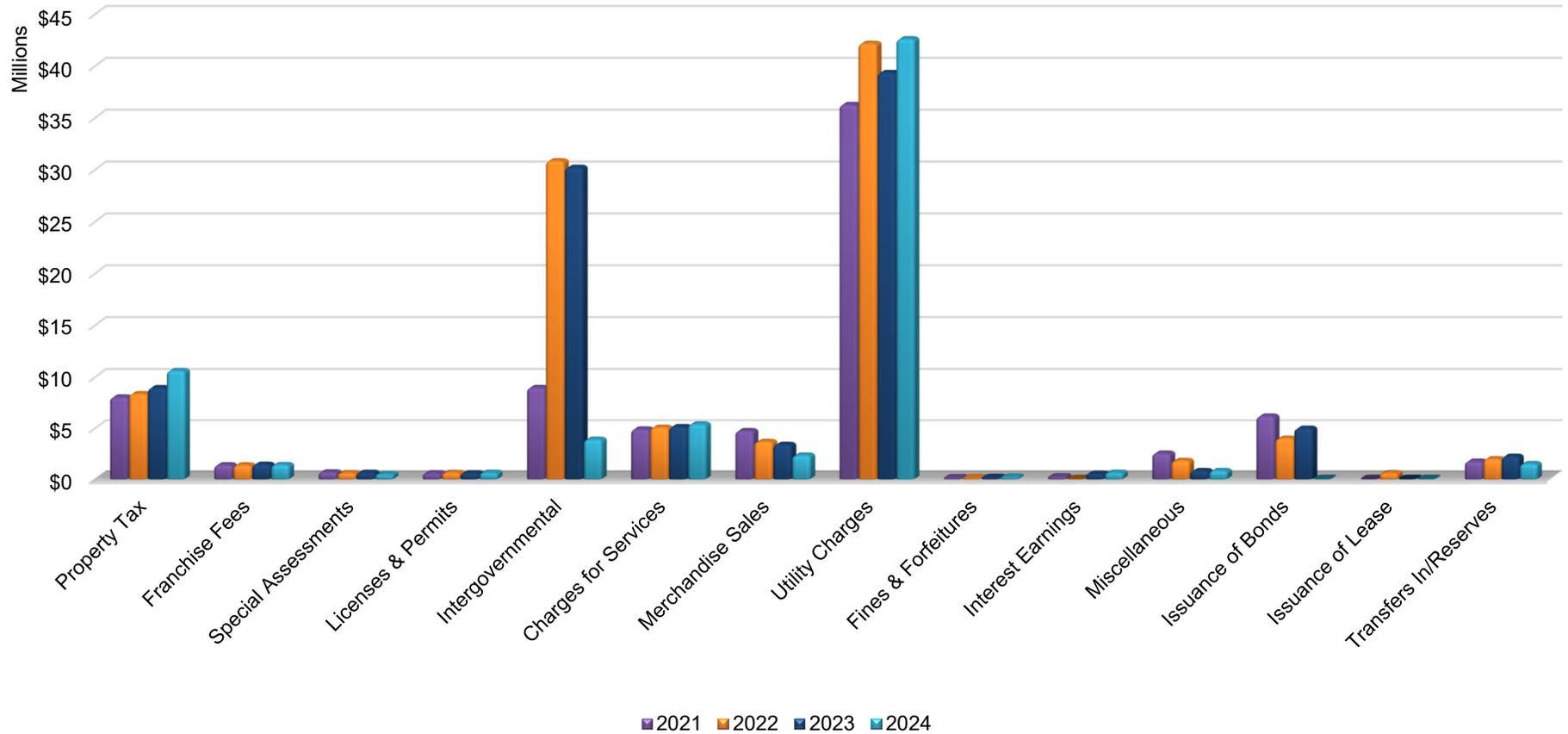
Intergovernmental revenues total \$3,916,534 or 5.5% of the City's revenues. Most intergovernmental revenue comes in the form of grants and assistance designated for certain projects. Local government aid to the General Fund, which is a recurring revenue, increased 17.5%, or \$365,610 in 2024. City Council 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 28.3% when compared to 2023. The decrease is chiefly due to the end in the multi-million dollars Highway 10 project, as well as decreases in sale due to the closing of a municipal liquor store. Recurring revenues have budgeted increases of more than 13% but are projected to stabilize in 2025. General fund revenue is budgeted at \$15,727,006 which is a 1.64% increase from 2023. The increased general fund levy is the result of reduced revenues from one time use revenues such as American Rescue Plan Act (ARPA) and budgeted use of fund balance.



**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

**City of Anoka
Summary of Revenues for All Funds (excluding HRA)
2021-2024**



CITY OF ANOKA, MINNESOTA 2024 BUDGET

2024 APPROPRIATION SUMMARY

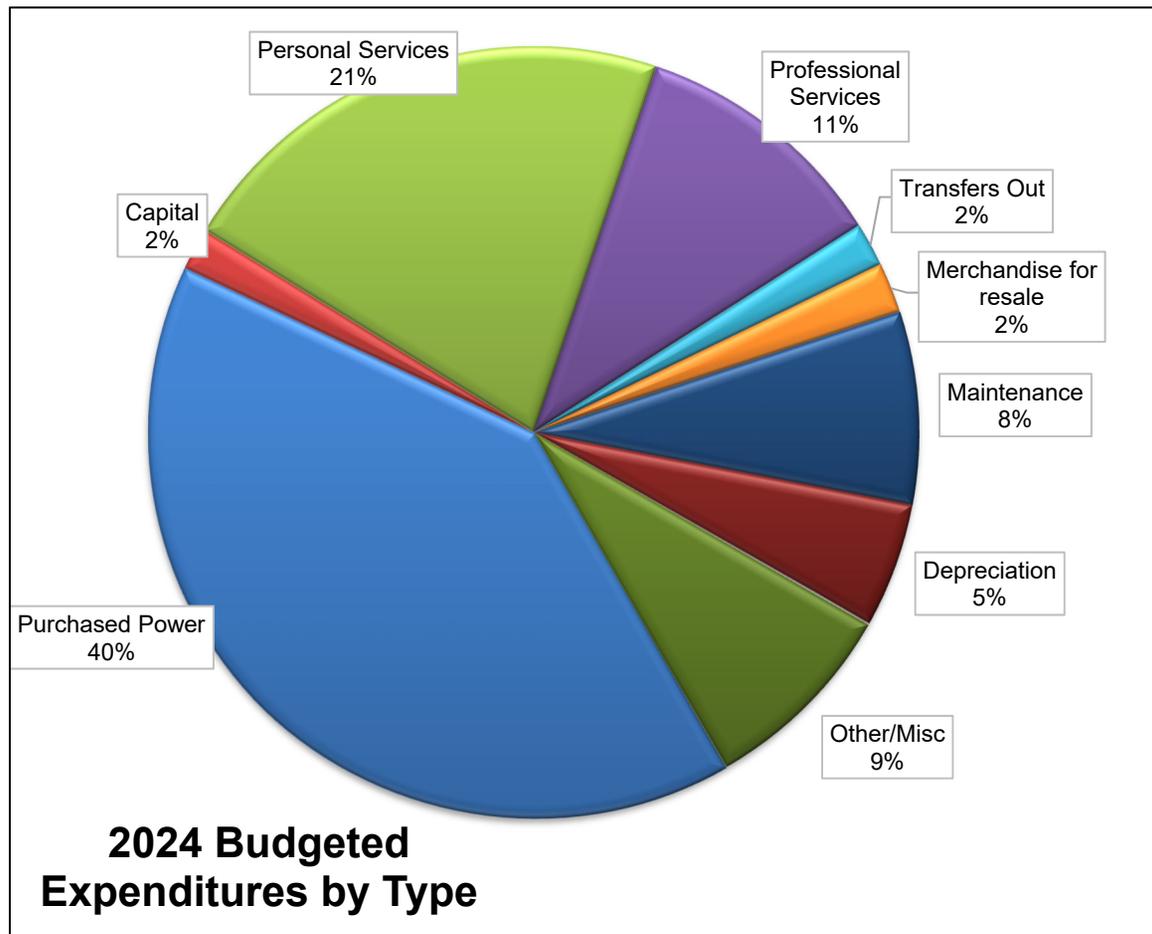
Appropriations for all funds total \$69,667,523. This is \$1,056,509 less than anticipated revenues for 2024 and a decrease from 2023 of \$24,265,013. This decrease is primarily due to the completed Highway 10 project from budget years 2022 and 2023. The Urban Redevelopment and Cemetery special revenue funds are balanced with the budgeted use of reserves of \$483,970 for 2024. The operating budget for all funds increased 3.81% over 2023, a large portion of this increase has to do with the elimination of a City building inspector in lieu of outside contractors which the City determined will decrease inspection times and increase precision. 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 continued the early retirement program in 2023, which resulted in additional retirements that mitigated the higher costs of health benefits in 2024. Capital expenditure budgets decreased by \$27.5 million, or 95.7% compared to 2023. Highway 10 reached substantial completion in 2023. The City will utilize transfers from the Electric fund to support General Fund and Building Capital operations. There are several capital improvement projects planned for 2024 which are detailed in the capital improvement section which beings on [page 63](#).

2024 Budget Appropriations (excluding HRA)

Personal Services	\$14,913,160
Supplies	1,801,950
Professional Services	7,537,926
Maintenance	5,627,240
Merchandise for resale	1,474,000
Purchased Power	28,100,000
Capital	1,225,460
Franchise Fees	980,000
Depreciation	3,656,500
Interest Expense	1,849,787
Debt	1,225,000
Transfers Out	1,276,500
	\$69,667,523

Capital

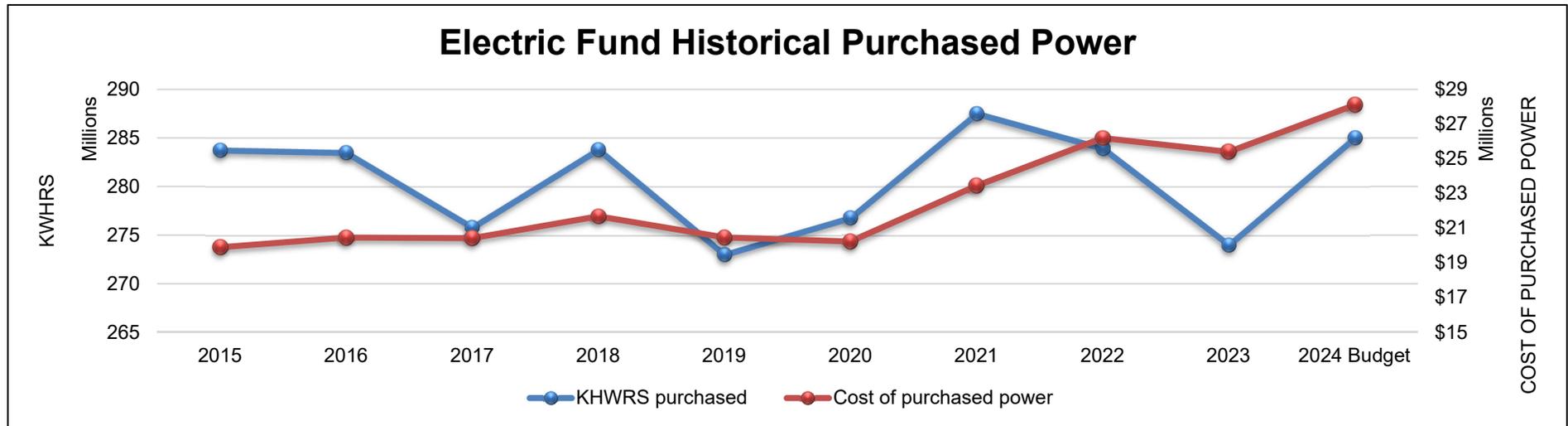
Capital outlay and improvements can fluctuate substantially every year. For budget year 2024 capital moved from the largest source of appropriations to one of the smallest. Capital outlay expenditures are generally those items/improvements valued at \$10,000 or more with an expected life of at least five years. In 2024, capital outlay is 1.8%, or \$1,225,460 of annual appropriations compared to \$28,684,368 in 2022. The City of Anoka continues to focus on future infrastructure needs and improvements. The planned street renewal project continues in 2024 with 6,200 linear feet of reconstruction in the area around Franklin School.



CITY OF ANOKA, MINNESOTA 2024 BUDGET

Purchased Power

Purchased power makes up 40.3% of the City's annual appropriations at \$28,100,000. This amount represents a 4.1% increase to last year's budget. The Cost of purchased power increased by more than 10% in 2021 and 2022 before evening out in 2023. Costs are projected to remain relatively stable in 2024, with increased consumption. 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 when the expected automatic metering infrastructure (AMI) project is underway.



Personal Services

Employee salaries and benefits make up about 21% of annual appropriations at \$14,913,160. This is an increase of 5.8% compared to 2023. The increase represents increases to salaries for all employees effective January 1, 2024 and increases to the cost of health insurance for plan year 2024. There is an increase of one FTE for a full time street maintenance employee, and an elimination of one FTE from the building inspection department. Newer staff typically are paid at beginning, lower, wages. The average length of service is currently 10 years, with most departments only adding cost of living adjustments to the budget. The City will again have planned retirements in 2024 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 and make up the largest portion of the budgeted increases to this category.

Professional Services, Supplies and Maintenance

Supplies, services, and maintenance make up 21.5% of annual appropriations at \$14,967,116. This amount represents about an 8.1% 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 continued increases to costs of supplies and services from inflation. The maintenance budget includes \$2.0 million for sewer disposal fees, which is a 10.3% increase. Met Council waste water fees have increased 32.4% since 2019.

CITY OF ANOKA, MINNESOTA 2024 BUDGET

Transfers

Transfers make up 1.8% 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 donation from the municipal liquor fund has been reduced due to the closure of the west store.

Debt

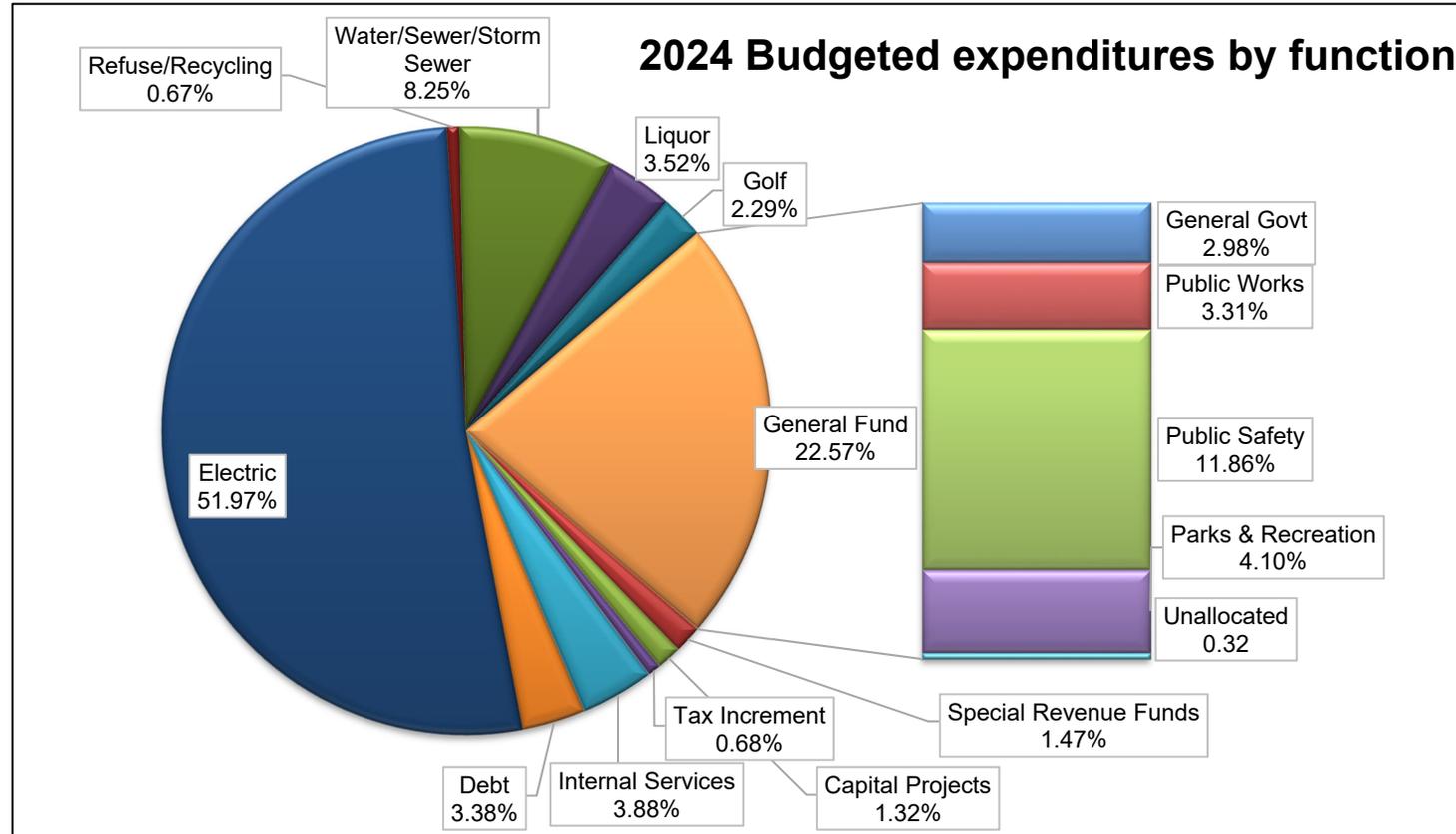
The debt service levy for 2024 is \$1,374,907. This is \$638,774 or 86.8% higher than 2023 as a result of principal and interest payments on debt issued in 2022 and 2023. The debt budget is based on the debt service payment schedule for 2024. Total principal debt appropriations for 2024 are \$1,225,000 or about 1.8% of the total budgeted expenditures. Interest and fiscal charges for both bonded debt and internal loans in 2024 is \$1,849,787.

Franchise Fee

The City of Anoka has continued its franchise fee for 2024. 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 1.5% of the total budgeted expenditures for 2024.

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 2024. Liquor merchandise has reduced do the closure of the west store. The Council will work towards a new store for 2025, which will result in increased merchandise costs. These two budget items make up 7.4% of the expenditure budget.



CITY OF ANOKA, MINNESOTA 2024 BUDGET

Expenditure Budgets by Fund

The City's 5 largest programs in 2024 account for 80.1% of the appropriation budget and are as follows:

Electric Utility	\$36.2 million
Public Safety	\$8.26 million
Water/Sewer/Storm	\$5.75 million
Parks and Recreation	\$2.86 million
Internal Services	\$2.71 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 be close to 30% of general fund operational expenditures by then end of 2024. The 2023 decrease in fund balance is the result of emergency road repairs due to the harsh freeze/thaw cycles from the winter 2022-2023. These necessary repairs were not identified until after the budget for 2023 was complete and adopted.

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.

Employee services continues to be the largest expenditure in the general fund, at 61.7% of the total budget. The 4.2% increase in 2024 general fund employee services reflects retirements, cost of living increases and changes to staff. The City projects increases to this expenditure function in the years to come to fluctuate mainly as a result of rising insurance costs, and the eventual departure and replacement of staff with high longevity

GENERAL FUND BALANCE TEN-YEAR TREND

Fiscal Year	Revenues	Expenditures	Net Transfers	Fund Balance	% of Expenditures
2012	\$9,046,325	\$ (9,460,075)	\$ (215,000)	\$6,173,480	65.3%
2013	9,409,186	(9,660,669)	(50,000)	5,871,997	60.8%
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%
2022	13,449,198	(14,508,490)	1,205,000	6,167,105	42.5%
Budget 2023	14,193,226	(16,473,226)	700,000	4,587,105	27.8%
Budget 2024	15,027,006	(15,605,506)	700,000	4,708,605	30.2%

*Emergency road repair appropriations of \$1,000,000 included in this calculation.
This is part of the 2023 budget adjustments

CITY OF ANOKA, MINNESOTA 2024 BUDGET

Special Revenue Funds

There are 6 separate special revenue funds, with a total projected fund balance at the end of 2024 of \$1,543,412 which is a decrease of 13.6% compared to 2023. 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 61.9% of all capital expenditures in 2024. Fund balances are projected to decrease 1.03% in 2024 due to the use of fund balances in Building Capital and Park Capital. TIF funds will continue to use tax revenues to cover principal and interest.

Enterprise Funds

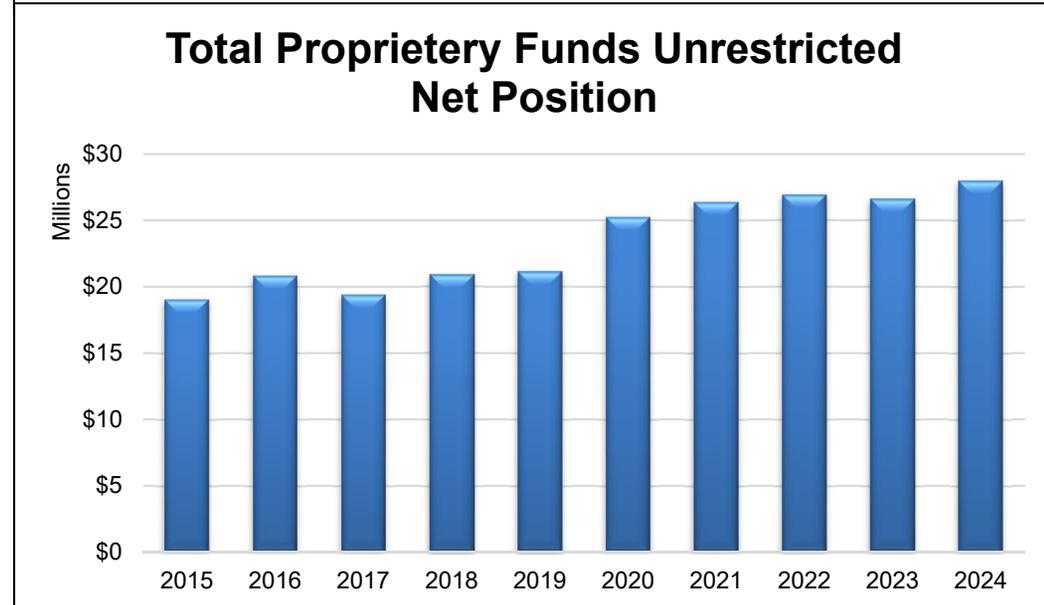
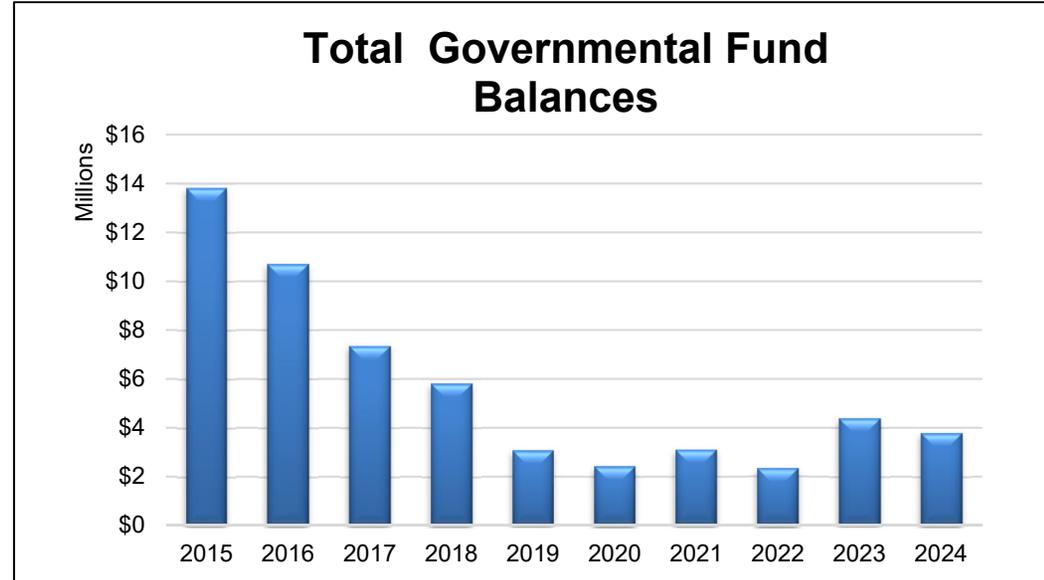
There are 7 enterprise funds with a total projected fund net position at the end of 2024 of \$77,494,135. The projected unrestricted net position is \$26,967,119 which is a 6.7% increase from 2023. The increase can be attributed to rate increases in electric and water utility funds, and fee increases in the storm water fund.

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 2024 budget reflects a projected decrease to net position of 10.3%. The central garage fund will use approximately 12.5% of its accumulated fund balance to purchase maintenance vehicles in 2024.

The overall governmental fund balances (excluding HRA) are projected to increase by \$590,424 in 2024. The largest portion of the fund balance decrease is in Debt Service, which will use funds received in 2023 as part of the temporary abatement bonding to make the 2024 interest payment. All other governmental funds have a combined fund balance decrease of \$274,573, including budgeted use of fund balance of \$248,970.

The overall proprietary net position is projected to increase by \$1,397,463 in 2024 mainly through increases to rates and fee collection in the utility funds. The liquor department has a budgeted loss of \$258,650 due to the closure of one store in 2023. The construction of a new store will require bond issue. Internal service funds are budgeted to use \$299,157 of accumulated fund balances to minimize expense allocations and complete capital purchases.



**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

2024 Fund Balance/Net Position Projections

	2022	2023 Adopted Changes*	2023 Beginning Balance	2024 Adopted Changes*	2024 Projected Balance		2022	2023 Adopted Changes*	2023 Beginning Balance	2024 Adopted Changes*	2024 Projected Balance
General Fund	6,167,105	(1,580,000)	4,587,105	-	4,587,105	Enterprise					
Special Revenue						Electric	46,471,943	(12,093)	46,459,850	1,182,570	47,642,420
Urban Redevelopment	1,392,649	26,100	1,418,749	(109,100)	1,309,649	Water	13,269,546	622,420	13,891,966	336,934	14,228,900
Round Up	5,250	-	5,250	-	5,250	Sewer	6,743,944	(27,380)	6,716,564	(9,130)	6,707,434
Police Forfeiture	27,546	-	27,546	-	27,546	Storm Sewer	5,654,387	346,650	6,001,037	462,279	6,463,316
Cemetery	393,464	(11,250)	382,214	(139,870)	242,344	Liquor	1,027,076	(499,280)	527,796	(259,150)	268,646
Parking	(21,966)	(45,880)	(67,846)	5,200	(62,646)	Golf	2,078,766	(153,945)	1,924,821	(28,203)	1,896,618
Lodging	21,269	-	21,269	-	21,269	Recycling	266,991	8,490	275,481	11,320	286,801
Debt Service	987,300	6,502	993,802	(315,851)	677,951	Internal Service					
Capital Projects						Garage	1,796,579	(102,650)	1,693,929	(222,270)	1,471,659
Building Improvements	1,652,981	(527,750)	1,125,231	(164,360)	960,871	Information Systems	460,669	34,300	494,969	(131,907)	363,062
State Aid Construction	1,337,432	-	1,337,432	-	1,337,432	Insurance	731,289	83,065	814,354	30,020	844,374
Street Renewal	(3,135,621)	3,899,248	763,627	58,810	822,437	Employee Benefits	(81,906)	(1,760)	(83,666)	25,000	(58,666)
Park	843,472	102,018	945,490	(41,222)	904,268	Proprietary funds	78,419,284	297,817	78,717,101	1,397,463	80,114,564
City TIF	(7,352,643)	184,051	(7,168,592)	115,969	(7,052,623)	HRA - Component Unit					
Governmental funds	2,318,238	2,053,039	4,371,277	(590,424)	3,780,853	HRA	1,447,894	(241,230)	1,206,664	10,033	1,216,697
						HRA TIF	1,421,522	88,287	1,509,809	75,152	1,584,961
						HRA Debt Service	32,022	-	32,022	(27,433)	4,589
						HRA Funds	2,901,438	(152,943)	2,748,495	57,752	2,806,247

* Projected changes are based on adopted budgets and budget adjustments

CITY OF ANOKA, MINNESOTA 2024 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 2029 is projected to be about 3.4%. 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 3%. This is the result of adding to the net tax capacity with additional market value for new construction and the lower gains to existing market values when compared to the previous few years. Average annual operating appropriations are projected to increase 3.5% 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. 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.

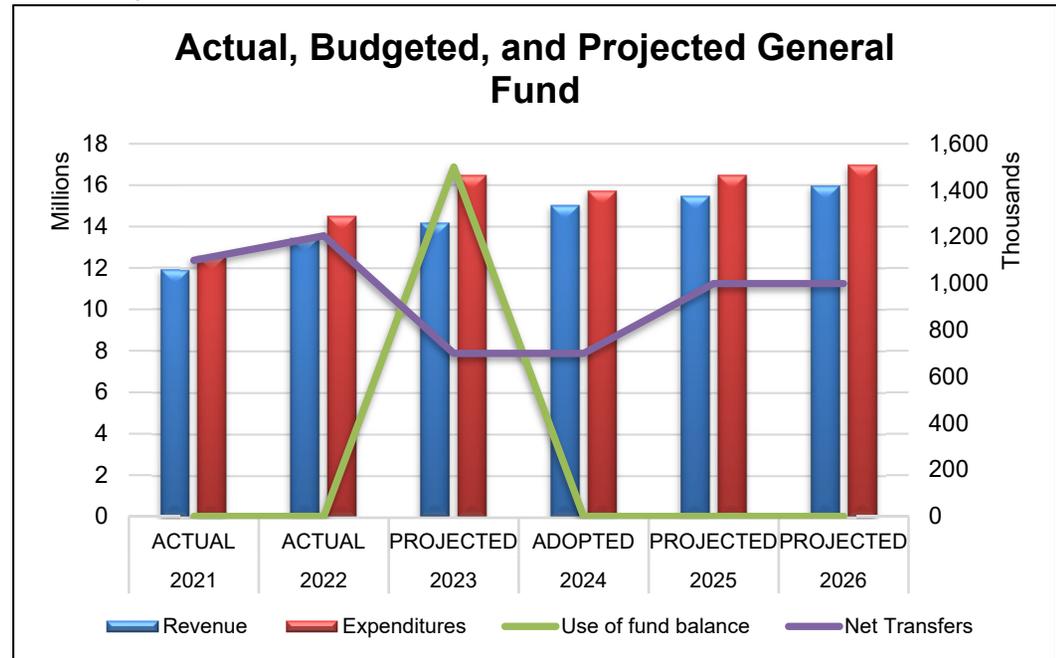
Tax base growth or decline is used as a guide in keeping property taxes at a reasonable level. In the current environment the tax base, or taxable market value, increased 19.3% for taxes payable in 2023. A projected increase in the base for taxes payable in 2024 is 8.3%. Redevelopment and new projects help increase the tax base. The increase to the tax base in 2024 is due to property valuations in January 2023. The federal interest rate was increased 4 times in 2023, bringing the total change from a federal rate of .25-.50% in March 2022 to a July rate of 5.25-5.5%. This attempt to slow the economy did not result in immediate slowing of all home sales, but the City did see that some property classes slowed, or even decreased in value while other classes increased beyond the total City average. This results in property tax increases for residential customers that can vary from a city levy increase of 16% to 35%. An 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 which is the case for 2024.

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 decrease in 2024 by 14.5%. This reduction is the result of one time use funds in 2023. The budgeted amount of intergovernmental revenue is higher than 2022 actual revenue by 28.4% due to increases to local government aid and use of public safety funds received at the end of 2023. Local government aid is derived from sales tax revenues and is allocated by the state legislature. In 2023, state legislators certified the City's 2024 aid at approximately 17.5% higher than 2023.

In 2024 city property owners will experience an increase in property taxes. Although the total levy increase was 22.3% and the tax capacity rate increased, the actual amount of change in the city portion will increase in a range of 16.6-35.2% due to market value increases. If property values had remained the same for 2024, the increase due to the tax levy and tax rate would have been 18.5%. 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 2021 to 2026. 2021 and 2022 actual numbers, along with budget adjustments, predicted cost increases and other statistical information are used to budget 2023 and 2024 and project 2025 and 2026.



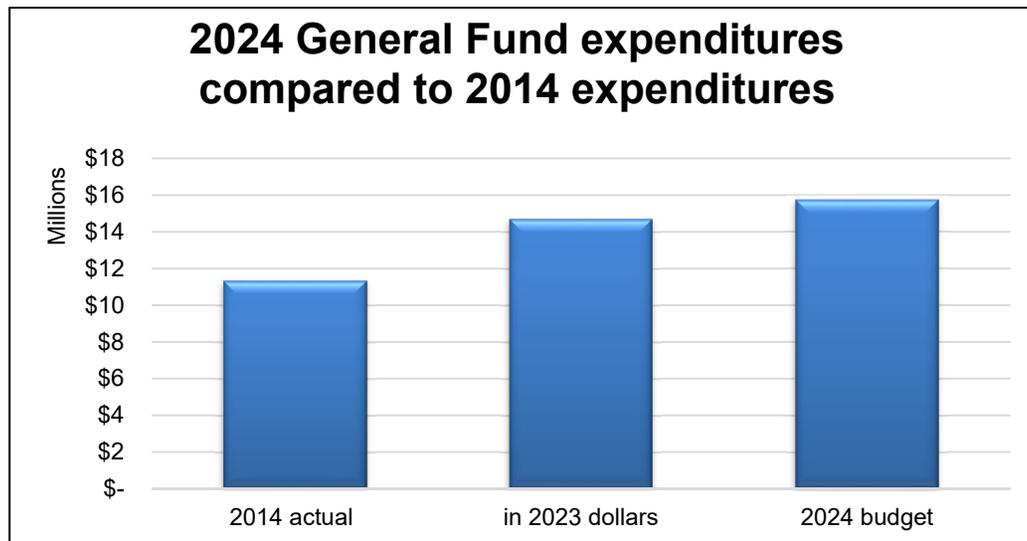
CITY OF ANOKA, MINNESOTA 2024 BUDGET

Licenses, permits, and fines, include building permits, are volatile depending on new construction and remodeling projects. Based on projected construction projects, increased permit fees, the current economy and historical information, revenue is projected to increase 12.9% compared to 2023. Permit activity is expected to be comparable in 2025. 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 remain flat in 2024 compared to 2023. Interest revenues have been budgeted at a 300% increase compared to 2023, due to 2022 and 2023 federal rate increases. The last federal rate increase was in July 2023 and the City is projecting no new rate increases for 2024. Revenue is projected to decrease approximately 3% in 2025 and 2026, with conservative projections at 1.5-2.5% beyond mainly due to changes in intergovernmental revenues, and increases to the levy.

General Fund expenditures account for 22.6% of the City's total expenses. The General Fund revenue and appropriation budgets are both \$15,727,006 which is balanced with transfers in from the Electric fund. There is no use of fund balance budgeted for 2024. There is an increase in both revenues and appropriations when compared to 2023 of \$253,780 or 1.6%. The increase is the result of cost of living increases to salary, increased costs for supplies and services, and a decrease in capital expenditures. Capital outlay decreased 83.9% in 2024 when compared to 2023 during which one time use funds were used to complete projects. Capital expenses are projected to remain lower in 2025 and 2026 with fewer projects part of the five year capital improvement and equipment replacement plans for the General Fund.

For 2024, the budget was prepared with the primary intention of maintaining core services and continuing to improve infrastructure throughout the city while trying to minimize property tax increases for the average tax payer. In 2023 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 1.64% in 2024. City Council and staff continue to focus on providing quality service to its citizens for the 2024 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.



The graph to the left takes the 2014 total budget for the General Fund and converts it to 2023 dollars. When comparing the current budget to actual expenditures from 2014, general fund expenditures are approximately 6.95% higher. The highest increase is in capital outlay, which reflects the increased costs to upgrade infrastructure and purchase large equipment compared to a decade ago. Salary expenditures were about 15.56% higher in 2024 when compared to 2014 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 continues to see some costs savings by continuing its early retirement program and plans to have some positions replaced by retirement in 2024 as well.

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

DEBT OVERVIEW

The City of Anoka holds an AA+ G.O. debt rating from Standard & Poor's. The City's total outstanding bonded debt on December 31, 2023, was \$46,590,000. The City has taken advantage of low interest rates on bond issuance to complete several infrastructure projects. New general obligation debt of \$6,325,000 was issued in 2023 for completion of street renewal projects and new temporary tax abatement bonds were issued for \$10,765,000 for purchase of a large industrial site for redevelopment.

The total debt principal and interest due in 2024 is \$3,203,905 which is funded by the debt service levy of \$1,374,907, special assessments of \$489,998, use of bonding for abatement interest of \$481,719 and \$148,000 in transfers from TIF Funds. The remaining principal and interest is paid with water, sewer and storm water utility fees. Tax abatement bonds that mature in 2026 will either be refunded or paid from development proceeds. As depicted in the table below, debt service requirements will increase 13.3% in 2025. Excluding the temporary abatement bonds, debt service requirements will average \$2.8 million annually until 2034 when the Rum River Ramp debt is fully matured. Minnesota state law limits the amount of general obligation debt for any municipality to 3% of market value of taxable property, estimated to be \$2,229,923,600 in 2023. This limitation provides reasonable assurance of the municipality's ability to make payments on obligations. 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	Total	Principal	Interest	Total	Principal	Interest	Total
2024	1,360,000	1,308,405	2,668,405	290,000	245,500	535,500	1,650,000	1,553,905	3,203,905
2025	1,780,000	1,315,529	3,095,529	300,000	235,400	535,400	2,080,000	1,550,929	3,630,929
2026	12,540,000	982,513	13,522,513	310,000	224,900	534,900	12,850,000	1,207,413	14,057,413
2027	1,685,000	653,671	2,338,671	320,000	214,000	534,000	2,005,000	867,671	2,872,671
2028	1,855,000	595,696	2,450,696	335,000	202,425	537,425	2,190,000	798,121	2,988,121
2029	1,735,000	535,396	2,270,396	345,000	190,175	535,175	2,080,000	725,571	2,805,571
2030	1,680,000	479,928	2,159,928	355,000	177,525	532,525	2,035,000	657,453	2,692,453
2031	1,750,000	429,544	2,179,544	365,000	164,250	529,250	2,115,000	593,794	2,708,794
2032	1,800,000	379,284	2,179,284	375,000	151,775	526,775	2,175,000	531,059	2,706,059
2033	1,850,000	328,004	2,178,004	390,000	140,300	530,300	2,240,000	468,304	2,708,304
2034	1,335,000	285,836	1,620,836	400,000	128,450	528,450	1,735,000	414,286	2,149,286
2035	1,370,000	254,554	1,624,554	415,000	116,225	531,225	1,785,000	370,779	2,155,779
2036	1,390,000	220,923	1,610,923	430,000	103,470	533,470	1,820,000	324,393	2,144,393
2037	1,425,000	184,747	1,609,747	330,000	91,825	421,825	1,755,000	276,572	2,031,572
2038	1,455,000	145,699	1,600,699	340,000	81,355	421,355	1,795,000	227,054	2,022,054
2039	1,505,000	104,084	1,609,084	350,000	69,000	419,000	1,855,000	173,084	2,028,084
2040	1,040,000	66,743	1,106,743	365,000	54,700	419,700	1,405,000	121,443	1,526,443
2041	960,000	40,598	1,000,598	380,000	39,800	419,800	1,340,000	80,398	1,420,398
2042	610,000	19,250	629,250	395,000	24,300	419,300	1,005,000	43,550	1,048,550
2043	265,000	5,300	270,300	410,000	8,200	418,200	675,000	13,500	688,500
	<u>\$ 39,390,000</u>	<u>\$ 8,335,702</u>	<u>\$ 47,725,702</u>	<u>\$ 7,200,000</u>	<u>\$ 2,663,575</u>	<u>\$ 9,863,575</u>	<u>\$ 46,590,000</u>	<u>\$ 10,999,277</u>	<u>\$ 57,589,277</u>

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

Principal and Interest by Fund - Debt Service Funds

Year	301 - 2020A Street Improvements		303-2023A Street Improvements		305 - 2016A Event Center		310 - 2023B Temp Abatement		376 - 2021A Park Maintance/LETC	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	370,000	119,448	-	131,206	140,000	13,300	-	481,719	255,000	100,405
2025	385,000	104,348	220,000	109,969	140,000	10,500	-	543,633	260,000	95,255
2026	325,000	90,148	230,000	100,969	150,000	7,600	10,765,000	271,816	265,000	90,005
2027	185,000	79,948	235,000	91,669	150,000	4,600	-	-	275,000	84,605
2028	195,000	72,348	245,000	82,069	155,000	1,550	-	-	280,000	79,055
2029	205,000	64,348	255,000	72,069	-	-	-	-	285,000	73,405
2030	210,000	58,148	160,000	63,769	-	-	-	-	290,000	67,655
2031	215,000	53,898	165,000	57,269	-	-	-	-	295,000	63,280
2032	220,000	49,548	175,000	50,469	-	-	-	-	300,000	60,155
2033	225,000	45,098	180,000	43,369	-	-	-	-	300,000	56,705
2034	230,000	40,548	190,000	36,919	-	-	-	-	305,000	52,923
2035	235,000	35,839	195,000	31,144	-	-	-	-	310,000	48,770
2036	235,000	30,963	200,000	25,094	-	-	-	-	315,000	43,450
2037	240,000	25,915	205,000	18,509	-	-	-	-	320,000	37,100
2038	245,000	20,640	210,000	11,375	-	-	-	-	325,000	30,650
2039	255,000	15,076	220,000	3,850	-	-	-	-	330,000	24,100
2040	260,000	9,218	-	-	-	-	-	-	340,000	17,400
2041	265,000	3,114	-	-	-	-	-	-	345,000	10,550
2042	-	-	-	-	-	-	-	-	355,000	3,550
2043	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-
	\$ 4,500,000	\$ 918,586	\$ 3,085,000	\$ 929,716	\$ 735,000	\$ 37,550	\$ 10,765,000	\$ 1,297,168	\$ 5,750,000	\$ 1,039,018

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

Debt Service Funds Con't.					Principal and Interest by Fund - Enterprise Funds					
	378 - 2022A Law Enforcement Ctr		379 - 2014A Rum River Ramp		601 - 2020A, 2022B & 2023A Water Infrastructure		602 - 2020A & 2023A Sewer Infrastructure		603 - 2016B, 2020A & 2023A Storm Drain Infrastructure	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	135,000	138,400	325,000	142,428	230,000	252,206	40,000	42,130	155,000	132,663
2025	140,000	132,900	330,000	129,328	290,000	255,636	85,000	50,555	230,000	118,806
2026	145,000	127,200	350,000	117,478	300,000	243,836	85,000	47,155	235,000	111,206
2027	150,000	121,300	365,000	106,753	315,000	231,636	90,000	43,755	240,000	103,406
2028	155,000	115,200	480,000	94,078	330,000	218,736	95,000	40,055	255,000	95,031
2029	160,000	108,900	480,000	79,078	345,000	205,336	95,000	36,255	255,000	86,181
2030	170,000	102,300	490,000	63,009	355,000	191,636	95,000	32,955	265,000	77,981
2031	175,000	95,400	520,000	45,900	370,000	177,836	105,000	30,105	270,000	70,106
2032	180,000	89,200	535,000	27,965	380,000	164,861	110,000	27,005	275,000	61,856
2033	190,000	83,650	555,000	9,435	395,000	152,961	110,000	23,705	285,000	53,381
2034	195,000	77,875	-	-	405,000	140,586	110,000	20,405	300,000	45,031
2035	200,000	71,950	-	-	420,000	128,628	115,000	17,641	310,000	36,808
2036	205,000	65,875	-	-	430,000	116,121	120,000	14,648	315,000	28,243
2037	210,000	59,650	-	-	445,000	103,039	120,000	11,498	215,000	20,861
2038	215,000	52,469	-	-	455,000	89,108	125,000	8,168	220,000	14,645
2039	225,000	44,219	-	-	470,000	73,174	130,000	4,501	225,000	8,164
2040	235,000	35,300	-	-	400,000	55,103	65,000	748	105,000	3,675
2041	245,000	25,700	-	-	380,000	39,800	-	-	105,000	1,234
2042	255,000	15,700	-	-	395,000	24,300	-	-	-	-
2043	265,000	5,300	-	-	410,000	8,200	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-
	\$ 3,850,000	\$ 1,568,488	\$ 4,430,000	\$ 815,449	\$ 7,520,000	\$ 2,872,740	\$ 1,695,000	\$ 451,284	\$ 4,260,000	\$ 1,069,279

CITY OF ANOKA, MINNESOTA 2024 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 2024 is \$800,000.

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% beginning with budget year 2023, to continue through 2026, 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. Build out costs for new squads will still be funded through central garage. As squads are replaced through the lease program, the garage fund allocation is reduced. This resulted in a decrease to the total allocation in 2024 of \$66,100.

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

The table below depicts how approved capital projects will be funded in 2024. The projects described below were planned for 2024 during the CIP and ERP process. Both of these plans assist the City with budgeting.

2024 CAPITAL IMPROVEMENT FUNDING SOURCES

<u>FUND</u>	<u>AMOUNT</u>	<u>SOURCE</u>
General	171,460	Transfer from Electric Fund
Cemetery	139,870	Use of fund balance
	35,130	Current program revenues
Parking	120,000	Transfer from Urban Redevelopment
Building Improvement	155,500	Use of fund balance
	75,000	Transfer from Electric Fund
Street Renewal	1,781,400	Transfers from Water and Sewer funds
	272,500	Franchise fees
Park Dedication	21,000	Dedication fees received
Park Capital	200,000	Grant revenue
	20,000	Transfer from Liquor Fund
	15,000	Use of fund balance
Electric	6,269,859	Current revenues
Water	3,017,978	Current revenues
Sewer	859,127	Current revenues
	9,500	Use of fund balance
Storm Sewer	1,063,000	Current revenues
Liquor	3,500,000	Bond issuance
Golf	71,000	Current revenues
	71,500	Transfer from General Fund
	29,000	Use of fund balance
Central Garage	360,000	Current revenues
	105,000	Use of fund balance
Information Technology	123,000	Use of fund balance
	<u>18,485,824</u>	

Impacts of operations

The capital improvement projects in the budget for 2024 impact operations in a variety of ways. Reliable operating cost estimates are necessary to determine specific ongoing expenses related to a project. 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. Typically recurring projects have minimal operating impact on current or future projects. Occasionally operational revenue increases are realized by completing upgrades or improvements. Capital projects with budgeted impacts to the operating budgets are detailed below.

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

FISCAL YEAR 2024 CAPITAL BUDGET IMPACT ON GOVERNMENTAL FUNDS OPERATING BUDGET					
CAPITAL BUDGET		ANNUAL OPERATING BUDGET IMPACT			
Department / Project	Amount	Personnel Costs	Other Operating Costs	Revenues	Total
General Fund Engineering and Streets					
Sidewalk extension Garfield St from 5th to 7th	35,000	200	600	-	800
General Fund Parks and Recreation					
Aquatic Center funbrella loungers	65,000	-	-	(4,500)	(4,500)
Pool filter element replacement	45,000	-	150	-	-
Cemetery					
Decorative fencing	175,000	50	100	-	150
City Parking					
Automated parking equipment for Pay to Park	100,000	-	2,000	(30,000)	(28,000)
Golf Street ingress/egress to HRRD ramp	20,000	25	-	-	25
Building Capitol Improvement Fund					
Greenhaven Event Center siding and paint	150,000	1,500	500	-	2,000
Senior Center flooring replacement	30,000	-	-	(200)	(200)
Law Enforcement Training Center radio repeater	15,500	-	300	-	300
Park Dedication and Capital Funds					
Multi-Park beautification	125,000	-	2,500	-	2,500
Summer disc golf course	21,000	1,200	2,000	-	3,200

The City projects revenue increases of \$34,700 annually with the additional of rental loungers at the pool, automated pay to park equipment and increased use of the Senior Center with new flooring.

The City projects additional costs of \$11,215 annually for the maintenance and upkeep of the projects above. This includes annual maintenance, annual set up and take down, and technology costs.

Not all governmental capital projects are listed. Only items the City projects an impact to the operating budget are included in this section.

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

FISCAL YEAR 2024 CAPITAL BUDGET IMPACT ON ENTERPRISE FUNDS OPERATING BUDGET					
CAPITAL BUDGET		ANNUAL OPERATING BUDGET IMPACT			
Department / Project	Amount	Personnel Costs	Other Operating Costs	Revenues	Total
Electric Utility Fund					
Bucket Truck #146 replacement	300,000	-	(5,000)	-	(5,000)
Substation rewire and upgrades	1,745,000	(10,000)	(20,000)	-	(30,000)
Utility infrastructure reconstruction	3,754,859	(10,000)	(15,000)	-	(25,000)
Public works building upgrades	300,000	-	(5,000)	-	(5,000)
Water, Sewer and Storm Utility Funds					
Well #2 reconditioning	1,800,000	-	(28,300)	-	(28,300)
Utility relocation and replacement-street renewal	1,464,000	-	(23,000)	-	(23,000)
Well 1 and 2 stabilization	750,000	-	(11,000)	-	(11,000)
Trunk Hwy 47/7th Ave sewer upgrades	521,000	-	(7,500)	-	(7,500)
Pull and repair well 8 pump	65,000	-	(500)	-	(500)
Liquor Operations Fund					
East Store relocation	3,500,000	40,000	30,000	(300,000)	(230,000)
Golf Operations Fund					
Large rough mower	85,000	-	4,000	-	4,000
Greens mower	55,000	-	15,000	-	-
Bunker rake	31,500	-	100	-	100
Central Garage Internal Service Fund					
Single axle dump truck #17 replacement	250,000	-	5,800	-	5,800
Toro 400 mower	85,000	-	1,000	-	1,000
Downtown maintenance vehicle	75,000	-	800	-	800
Police department UTV	40,000	-	500	-	500
Zero turn mower	15,000	-	500	-	500
Information Technology Internal Service Fund					
Law enforcement training center radio repeater	107,000	-	400	-	400
License plate reader camers	16,000	-	(150)	-	(150)

Overall the City projects \$300,000 in increased revenue to the Liquor operations from relocation of the store. The City projects a net decrease to operating costs of \$37,350 due to increased efficiencies provided in the electric and water utilities.

CITY OF ANOKA, MINNESOTA 2024 BUDGET

2024 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 electric, water, sanitary sewer, and storm water systems. The City will replace water lines and sewer and storm sewer pipes during the street reconstruction project in 2024. The City increased electric rates by 3%, water rates by 9.5%, sewer by 6.5% and storm sewer by 6%, 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 2024 and 2025. Anoka Municipal Electric rates continue to be supported by the purchased power adjustment, which is a direct pass through from the power supplier. A rate study of all electric rates will be conducted during implementation of AMI technology.

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 planned for 2024 are budgeted at \$2.1 million. In addition to the utilities share of these costs, the City contributes approximately \$450,000 from franchise fees. In 2024 all special assessment revenue will be used to pay the debt issued for street projects. There is no state aid budgeted in 2024.

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 in new equipment for the pool, golf course, and park maintenance using a combination of the current revenues, transfers from other funds, and use of fund balance. \$200,000 in grant revenue is budgeted for capital park endeavors such as a trail connection for the Rum River Trail. Transfers from the Liquor fund have been decreased due to the closure of the West store and reduced margins at the East store during planning of a relocation. The prospect for those transfers to return is dependent on the time line of the relocation of East store and relocation and reopening of the West store.

General Public Buildings – The general public buildings include city hall, public safety, public works, park, and community buildings. The fund will use transfers from the Electric Utility and fund balance to make improvements to the exterior at Greenhaven Event Center and replace flooring at the Senior Center as well as evaluate all buildings for ADA compliance.

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. All land purchases and preparation for redevelopment is complete in all districts. The City Council is reviewing several development plans from contractors.



CITY OF ANOKA, MINNESOTA 2024 BUDGET

Summary of impacts on major funding sources

Building Capital Fund

The capital improvement fund balance at the beginning of 2023 was \$1,652,981. In 2023 the City issued abatement bonds to purchase a large industrial building for future development. After completion of 2023 budgeted projects, and the debt service transfer from the issued bonds, the fund has a projected 2024 balance of \$10,875,000 which includes \$9.8 million for resale of the purchased building. The fund is budgeted to decrease \$164,300 in 2024.



Electric Fund

The Electric fund had unrestricted net assets of over \$18.0 million at the end of 2022. About \$14.1 million of this is borrowed internally to other city funds to pay for redevelopment and land acquisitions. Another \$4.2 million is current outstanding utility receivables. The electric fund transferred \$700,000 in 2023 to the general fund to support tax-aided operations and \$75,000 to the building improvement fund. It is anticipated that approximately \$6.3 million will be spent on electric infrastructure and substation improvements in 2024. Another \$5 million is expected to be needed from 2025 to 2029 for additional infrastructure and equipment needs. The Electric fund will support governmental activities in 2024 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 more beneficial to the electric fund during times of low yields on invested cash, and more beneficial to the City in the form of allowing financing of projects without the high cost of debt issuance during times of high interest rates.

General Fund

General fund reserves at year end 2022 were 42.5% of current operating expenditures. This is above the recommended level of reserves in the General Fund of about 30%. The Council used emergency appropriation during 2023 of \$1,000,000 for street repairs throughout the City. Due to the emergency appropriate, and the planned use of fund balance to complete capital projects in 2023, the expected reserve balance at the end of 2023 will be under the recommended level. The City will build back general fund reserves in 2024 to the recommended 30%. Capital expenditures in the General Fund in 2024 total \$171,460 and are funded by transfers from the Electric Utility.

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 \$3.0 million in a variety of park projects including stabilization of the Mississippi and Rum River banks. The City averages around \$500,000 a year in capital park improvements. At the end of 2022 balances in these park funds totaled \$843,472, with \$536,783 restricted for park improvements and amenities in newly developed areas. 2023 and 2024 budgeted capital projects total \$856,000 with most projects using existing funds from grant revenue.

CITY OF ANOKA, MINNESOTA 2024 BUDGET

Water, Sewer, Storm Water Funds

2024 infrastructure improvements in the water, sewer, and storm water funds total \$4.9 million. Current revenues are sufficient for current year projects, which are mainly related to water and sewer infrastructure improvements. The water fund will stabilize and recondition well locations 1 and 2 in 2024 at a budgeted cost of \$2.5 million. Water, sewer and storm water portions of the annual street renewal project will total \$1.5 million. Rates for these utilities increased to cover the rising costs of the infrastructure improvements and operations. 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 this project, which will be aligned with a County road project to mitigate costs. Maintenance and infrastructure costs of the city's storm water systems will continue to increase into the future and now include channel maintenance on the Rum River. Rates for water, sewer, and storm water are analyzed annually to ensure suitable revenues.



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 \$20 million from 2019 to 2022 alone. The City continues to invest in its street renewal program with an anticipated additional \$15 million invested from 2024 to 2029 in streets including the water, sewer and storm water infrastructure investments. The street renewal fund continues to generate revenues from a franchise fee, but street assessment revenue has been reallocated to debt service for bonding that covers the City governmental portion of these projects. The fund deficit is projected to be \$1.4 after bonding and project costs for 2023. The fund will true up transfers from water, sewer, and storm utilities from the bonding issues in order to complete the 2024 project with existing funds. Future projects will require additional funding. Since 2020, approximately 22.9 miles, or 32% of the City roads, have been reconstructed. It is a goal of the public services director to reconstruct roads at least once every 70 years or just under one mile per 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 2024.

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. The Enterprise Park TIF district may lend unspent district TIF revenue to 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 using interest earnings and gains on sales of property.

The Historic Rum River District (HRRD) will be decertified by December 2032. TIF funds received will be used to pay the existing bonded debt for the downtown parking ramp. Shortages in debt service requirements are covered with debt service property tax levies. Council has been presented with proposals for new construction in the district and will weigh all proposals against their long term visions for the city, along with the impact of increased taxable values of the projects. As additional TIF revenues are generated, it will result in a decrease to future tax levy needs.

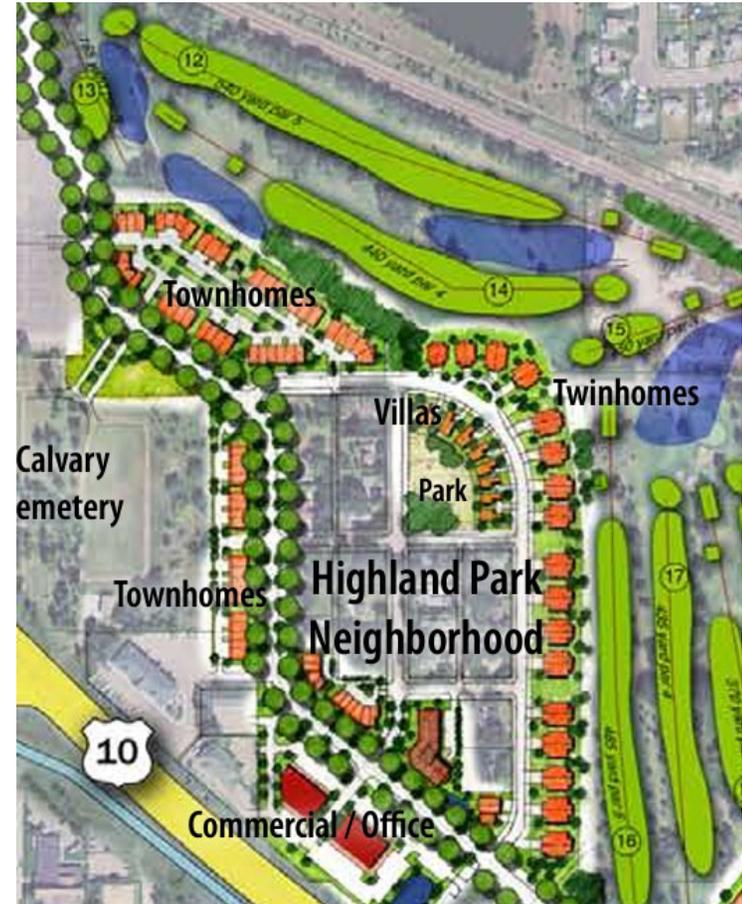
The South Ferry District will be decertified by December 2034. Current TIF revenue collected does not fully cover internal debt payments from 2016 project costs. The City will need to review the amortization of this internal loan to restructure repayment without further borrowing. Additional TIF revenue from redevelopment would allow the City to increase internal debt payments. Any development of this area would be weighed against the City Council goals to maintain the beautification of the gateway area that the original project facilitated.

CITY OF ANOKA, MINNESOTA 2024 BUDGET

The Commuter Rail Transit Village (CRTV) will utilize TIF revenues to pay for the internal financing from the Electric Utility fund for the Anoka Station ramp, located at the Northstar Commuter Rail Station. Due to issue of temporary abatement bonds in 2023, certain parcels were removed from budgeted TIF revenues for 2024 to 2026. This temporary abatement may affect TIF revenue in the short term. However, the City has received proposals for development in this area that the council is reviewing. The increase in development and land sales will increase TIF revenues to continue to meet debt obligations. This district will be decertified by December 2039.

The Greens of Anoka District will utilize TIF revenues to pay for internal financing from the Enterprise TIF fund and Electric Utility fund. Land sale and development in this district is vital to meet internal debt obligations for 2025 to 2040. This area is part of a larger development area that includes possible improvements to Greenhaven Golf Course. The City is seeking immediate development of part of this area, shown in the picture on the right, in 2024. 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 district will continue to collect internal lending and market property for sale. Proceeds can be used to lend to other TIF districts. The Historic Business district (decertification December 2033) has completed all projects and will use revenue to pay back internal debt. Once the internal debt is paid in full any remaining TIF revenue will be redistributed to the City, County and School District.



The HRA South Business district, decertification by December 2042, has property marketed for sale as shown in the picture to the left. Current TIF revenues do not support the principal and interest payments on internal and bonded debt. The authority will use land sale revenue to pay down the associated debt and the increased revenues from development are expected to be sufficient for debt needs. Future needs may include annual levy for debt service or restructured internal lending. The board continues to accept development plans for this area, including a pending proposal by the City for relation of the West liquor store.

Following are the 5-year Capital Improvement and Equipment Replacement plans for the City of Anoka. These plans are updated annually and provide a basis for annual capital budgeting. Not every project proposed during the capital and equipment replacement planning are budgeted

City of Anoka, Minnesota
Capital Improvement Plan
2024 thru 2028

PROJECTS BY YEAR

Project Name	Department	Project #	Priority	Project Cost
2024				
ADA Accessibility Evaluation - all city facilities	Buildings	BM - 005	n/a	35,000
Public Services; Paint Bldg & Replace Shop Heaters	Buildings	BM-PW-002	2	90,000
Public Works Alarms, Roof, Card Access, Power Gate	Buildings	BM-PW-004	4	280,000
Substation Infrastructure Repair	Electric Utility	EU19-01	n/a	900,000
SCADA Hardware Update	Electric Utility	EU19-04	n/a	70,000
Hwy 10 Rebuild	Electric Utility	EU21-01	n/a	500,000
Conversion to AMI metering	Electric Utility	EU24-01	3	100,000
2024 Street Maintenance	Engineering	EN-21-03	2	275,000
2024 Street Renewal - Franklin Area Phase II	Engineering	EN-23-02	3	3,043,000
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	2,500
Hwy 10 Rum River Project - Change Order #13	Engineering	EN-23-08	n/a	13,960
Hwy 10 Rum River Project - Change Order #24	Engineering	EN-23-09	n/a	44,598
Hwy 10 Rum River Project - Change Order #31	Engineering	EN-23-11	n/a	8,663
West Main Street Mill & Overlay	Engineering	EN-24-05	3	305,000
East Main Street Mill & Overlay	Engineering	EN-24-06	3	240,000
Hwy 10 Rum River Project - Change Order #42	Engineering	EN-24-11	n/a	76,991
Hwy 10 Rum River Project - Change Order #50	Engineering	EN-24-13	n/a	9,422
Hwy 10 Rum River Project - Change Order #64	Engineering	EN-24-15	n/a	728
Hwy 10 Rum River Project - Change Order #67	Engineering	EN-24-16	n/a	1,337
Greenhaven - Facelift for exterior of clubhouse	Greenhaven Golf Course	BM-GH-004	3	150,000
East Store Expansion	Liquor Stores	LQ18-01	3	4,650,000
Relocated East Store 7th & Main	Liquor Stores	LQ23-01	1	10,965,000
Add East Ingress/Egress to HRRD Ramp	Parking	BM-011	3	20,000
HRRD Automated Parking Equipment	Parking	BM-021	5	100,000
Anoka Agricultural Area Improvements	Parks and Recreation	BM24-01	n/a	250,000
Sorenson Park - Rehab Project	Parks and Recreation	PR06-44	2	30,000

Project Name	Department	Project #	Priority	Project Cost
Planting Trees	Parks and Recreation	PR09-23	1	10,000
Rum River Trail - Rail Crossing	Parks and Recreation	PR10-01	2	80,000
John Ward Park Drainage Enhancement Project	Parks and Recreation	PR12-01	4	30,000
Emerald Ash Borer Removal	Parks and Recreation	PR22-04	1	40,000
Sidewalk Extentions	Streets	ST 20-01	3	35,000
Well Inspection and Repair	Water Utility	WU-008	3	65,000
Total for 2024				22,537,705

2025

Walker Parking Ramp - Joint Caulking	Buildings	BM-MB-012	3	35,000
Conversion to AMI metering	Electric Utility	EU24-01	3	2,500,000
Utility Expansion/Extension @ TH-47 & BNSF	Engineering	EN-19-01	2	209,000
Bunker Lake Blvd Sewer Extension	Engineering	EN-19-08	3	60,000
SSIP Project - McKinley Park	Engineering	EN-20-03	3	1,546,000
Greenhaven Hole 15 Realignment	Engineering	EN-20-08	n/a	409,400
2025 SRP - Jackson St Downtown Area	Engineering	EN-22-03	3	343,400
Castle Field Signal - Flashing Yellow Arrow	Engineering	EN-23-07	n/a	30,000
2026 Sreet Renewal Project - Swede Town Phase III	Engineering	EN-24-01	3	1,960,000
Rum River Dam Modification Project	Engineering	EN-24-04	2	500,000
2025 Mill & Overlay Program	Engineering	EN-24-07	3	1,138,000
Bunker	Greenhaven Golf Course	GC10-04	1	400,000
New Partitions in Banquet Rooms	Greenhaven Golf Course	GC14-02	5	70,000
Cart Path	Greenhaven Golf Course	GC14-21	1	400,000
Improve Patio and Add Wedding Site on East Side	Greenhaven Golf Course	GC17-02	4	100,000
Install Grand Wood Doors to Entrance	Greenhaven Golf Course	GC17-10	5	8,000
#7 Tee Box	Greenhaven Golf Course	GC22-03	1	50,000
Garage Doors to Replace Windows	Greenhaven Golf Course	GH24-15	n/a	25,000
Dining Cabins for Restaurant	Greenhaven Golf Course	GH24-16	n/a	45,000
Make-Up Air for GH Kitchen	Greenhaven Golf Course	GH25-01	3	30,000
Tee Renovation and Expansion	Greenhaven Golf Course	GH35-24	1	1,000,000
Add East Ingress/Egress to HRRD Ramp	Parking	BM-011	3	150,000
Anoka Agricultural Area Improvements	Parks and Recreation	BM24-01	n/a	100,000
George Green Park/Anoka Aquatic Center improvement	Parks and Recreation	PR06-33	5	30,000
Planting Trees	Parks and Recreation	PR09-23	1	10,000
Rum River Trail - Rail Crossing	Parks and Recreation	PR10-01	2	706,000
West Rum River Trail	Parks and Recreation	PR15-06	3	150,000
Trail System Repairs & Preventative Maintenance	Parks and Recreation	PR17-04	n/a	80,000
Emerald Ash Borer Removal	Parks and Recreation	PR22-04	1	40,000
New PD A/C Chiller	Police	PD23-03	2	250,000
7th Av/TH47 Trunk Sanitary Sewer Capacity Project	Sanitary Utility	SW-009	3	521,000

Project Name	Department	Project #	Priority	Project Cost
Trunk Storm Sewer Improvements	Storm Utility	SW-16-02	3	150,000
Sidewalk Extensions	Streets	ST 20-01	3	50,000
Plant Exterior Repairs at Wells 4&5	Water Utility	WU-004	3	40,000
New Anoka Well 9	Water Utility	WU-032	3	2,030,000
Total for 2025				15,165,800

2026

City Hall - Exterior Reseal	Buildings	BM-CH-001	3	45,000
City Hall - Tuck point exterior walls	Buildings	BM-CH-011	3	75,000
Substation Infrastructure Repair	Electric Utility	EU19-01	n/a	1,000,000
Conversion to AMI metering	Electric Utility	EU24-01	3	2,500,000
Highway 47 Overpass	Electric Utility	EU26-02	n/a	500,000
CRTV Development	Engineering	EN-09-02	3	400,000
Rum River Dam Gate Maintenance	Engineering	EN-09-04	n/a	1,600,000
East River Road Improvement Project	Engineering	EN-15-04	4	720,000
Reed Ave Utility Improvements	Engineering	EN-15-05	n/a	722,400
TH-47 Anoka Solution	Engineering	EN-18-01	3	1,490,000
Entrance Monument - East Main St	Engineering	EN-18-02	4	5,000
SSIP Project - Anoka Enterprise Park Area	Engineering	EN-20-04	3	4,350,000
2025 SRP - Jackson St Downtown Area	Engineering	EN-22-03	3	4,314,400
7th Ave Entrance Monument	Engineering	EN-23-12	n/a	35,000
Rum River Dam Modification Project	Engineering	EN-24-04	2	2,000,000
2026 Mill & Overlay Program	Engineering	EN-24-08	3	1,207,000
Greenhaven - Kitchen Ventilation	Greenhaven Golf Course	BM-GH-025	3	39,000
Bunker	Greenhaven Golf Course	GC10-04	1	200,000
Cart Path	Greenhaven Golf Course	GC14-21	1	200,000
Expand & Improve Deck on side 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	10,000
HRRD Parking Facility - add 4th parking level	Parking	BM-008	2	750,000
Add Solar Panels/Roof to HRRD Ramp	Parking	BM-013	3	150,000
Walker Parking Ramp - Masonry Repair	Parking	BM-MB-011	3	75,000
Anoka Agricultural Area Improvements	Parks and Recreation	BM24-01	n/a	250,000
Riverfront Park - HRRD Construction	Parks and Recreation	PR06-26	3	350,000
Sorenson Park - Rehab Project	Parks and Recreation	PR06-44	2	250,000
Kings Island Improvements - Future Phases	Parks and Recreation	PR14-04	4	920,000
7th Avenue Trail - Garfield to Castle	Parks and Recreation	PR15-05	4	30,000
Stone House Restoration Project	Parks and Recreation	PR16-01	4	30,000
Emerald Ash Borer Removal	Parks and Recreation	PR22-04	1	40,000
Sunny Acres Park Improvement Project	Parks and Recreation	PR24-04	3	300,000

Project Name	Department	Project #	Priority	Project Cost
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 Inspection and Repair	Water Utility	WU-008	3	65,000
Total for 2026				27,000,800

2027

Public Service & Electric Building Relocation	Buildings	BM-PW-011	5	52,000,000
City Hall Rehabilitation Project	Buildings	PWBM-PW-010	5	1,330,000
Garfield Street Relignment Project	Engineering	EN-15-08	n/a	1,131,500
TH-47 Anoka Solution	Engineering	EN-18-01	3	6,500,000
Entrance Monument - East Main St	Engineering	EN-18-02	4	65,000
7th Avenue Reconstruction Project	Engineering	EN-19-04	3	52,000
2027 Street Renewal Project	Engineering	EN-24-02	3	1,960,000
Rum River Dam Modification Project	Engineering	EN-24-04	2	9,450,000
2027 Mill & Overlay Program	Engineering	EN-24-09	3	907,000
Cart Path	Greenhaven Golf Course	GC14-21	1	200,000
HRRD Parking Facility - add 4th parking level	Parking	BM-008	2	4,500,000
Add Solar Panels/Roof to HRRD Ramp	Parking	BM-013	3	1,500,000
Riverfront Park - HRRD Construction	Parks and Recreation	PR06-26	3	230,000
Rum River Pedestrian Bridge - repaint	Parks and Recreation	PR06-31	3	150,000
CR 116 Pedestrian Bridge - repaint	Parks and Recreation	PR06-32	4	150,000
Anoka Nature Preserve Park Development	Parks and Recreation	PR06-41	3	45,000
Sorenson Park - Rehab Project	Parks and Recreation	PR06-44	2	350,000
7th Avenue Trail - Garfield to Castle	Parks and Recreation	PR15-05	4	225,000
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
Sunny Acres Park Improvement Project	Parks and Recreation	PR24-04	3	500,000
Lift station #8 and force main	Sanitary Utility	SW-026	2	2,100,000
Sidewalk Extensions	Streets	ST 20-01	3	50,000
Total for 2027				83,521,500

2028

Senior Center - Roof Insulation and Venting	Buildings	BM-SC-001	5	40,000
North Street Utility Extensions	Engineering	EN-18-04	4	90,000
7th Avenue Reconstruction Project	Engineering	EN-19-04	3	1,470,000
2028 Street Renewal Project - Swede Town Phase IV	Engineering	EN-24-03	3	1,402,000
Cart Path	Greenhaven Golf Course	GC14-21	1	200,000
Riverfront Park - HRRD Construction	Parks and Recreation	PR06-26	3	100,000
Anoka Nature Preserve Park Development	Parks and Recreation	PR06-41	3	300,000
Sorenson Park - Rehab Project	Parks and Recreation	PR06-44	2	450,000

Project Name	Department	Project #	Priority	Project Cost
Kings Island Improvements - Future Phases	Parks and Recreation	<i>PR14-04</i>	4	260,000
West Rum River Trail	Parks and Recreation	<i>PR15-06</i>	3	2,150,000
Sunny Acres Park Improvement Project	Parks and Recreation	<i>PR24-04</i>	3	150,000
Peninsula Point Park Pedestrian Bridge	Streets	<i>PR 15-02</i>	3	750,000
Well Inspection and Repair	Water Utility	<i>WU-008</i>	3	65,000
Install backwash Tanks 3, 4, 5, 6, 8	Water Utility	<i>WU-020</i>	5	600,000
Total for 2028				8,027,000
GRAND TOTAL				156,252,805

City of Anoka, Minnesota
Equipment Replacement Plan

2024 thru 2028

PROJECTS BY YEAR

Project Name	Department	Project #	Priority	Project Cost
2024				
Bucket Truck #146/1508	Electric Utility	<i>EU13-01</i>	n/a	300,000
Sprayer	Greenhaven Golf Course	<i>GC14-20</i>	1	115,000
Greens Aerator	Greenhaven Golf Course	<i>GC16-01</i>	1	45,000
Core Harvester	Greenhaven Golf Course	<i>GC16-03</i>	1	20,000
Patio Furniture	Greenhaven Golf Course	<i>GH33-24</i>	n/a	12,500
New Bar Furniture	Greenhaven Golf Course	<i>GH34-24</i>	n/a	10,000
Large Area Rough Mower	Greenhaven Golf Course	<i>GH36-24</i>	1	85,000
Bunker Rake	Greenhaven Golf Course	<i>GH38-24</i>	1	31,500
Zero Turn Mower	Parks and Recreation	<i>PR06-51</i>	n/a	15,000
Toro 4000 Wide Area Mower	Parks and Recreation	<i>PR24-12</i>	3	85,000
Radio Repeater - LETC	Police	<i>PD 23-03</i>	2	15,500
License Plate Reader Cameras	Police	<i>PD 23-04</i>	3	16,000
UTV Purchase	Police	<i>PD 24-01</i>	n/a	40,000
TASER Replacement	Police	<i>PD21-01</i>	3	9,000
Less Lethal Munitions	Police	<i>PD21-02</i>	3	12,000
Annual Ammo Order	Police	<i>PD23-02</i>	n/a	30,000
Power Ramp Sweeper	Public Works	<i>MP-007</i>	3	75,000
Downtown Maintenance Vehicles	Public Works	<i>MP-050</i>	3	75,000
Single Axle Dump Truck #17	Public Works	<i>MP-069</i>	2	250,000
Total for 2024				1,241,500
2025				
Bucket Truck #143/1194	Electric Utility	<i>EU11-01</i>	n/a	330,000
Utility Pole trailer #145	Electric Utility	<i>EU25-03</i>	n/a	40,000
New Golf Car Fleet	Greenhaven Golf Course	<i>GH22-11</i>	2	400,000
Fairway Aerifier	Greenhaven Golf Course	<i>GH39-25</i>	1	55,000
Software - Human Resources	Information Technology	<i>IT15-01</i>	n/a	39,000
Sail Shade / Funbrella Canvas Replacement	Parks and Recreation	<i>AC24-03</i>	2	30,000
2003 John Deere 324 front-end loader	Parks and Recreation	<i>PR04-01</i>	2	92,000

Project Name	Department	Project #	Priority	Project Cost
2005 Dodge Caravan	Parks and Recreation	PR05-01	n/a	25,000
2003 John Deere 2020 progater/sprayer	Parks and Recreation	PR05-02	n/a	85,000
John Deere 1445 tractor mower/snowblower/Broom/Cab	Parks and Recreation	PR06-13	n/a	60,000
Cross Country Ski Maintenance Equipment	Parks and Recreation	PR14-05	4	28,000
TASER Replacement	Police	PD21-01	3	9,500
Body-worn/Squad Camera Replacement	Police	PD23-01	n/a	500,000
Annual Ammo Order	Police	PD23-02	n/a	32,000
IPS Camera Additions & Replacement	Police	PD25-01	3	47,000
Skid Steer w/ bucket	Public Works	MP-019	n/a	55,000
Mechanical Street Sweeper #22	Public Works	MP-051	n/a	235,000
Bull Dozer	Public Works	MP-061	3	100,000
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
Total for 2025				2,392,500

2026

Mini Linesman #114	Electric Utility	EU10-11	n/a	200,000
Pickup truck #13-09	Electric Utility	EU26-01	n/a	60,000
Towmaster Trailer #108	Electric Utility	Trailer	3	20,000
Fairway mower	Greenhaven Golf Course	GC09-03	2	90,000
HD Utility Vehicle	Greenhaven Golf Course	GC14-18	2	48,000
Van	Liquor Stores	LQ05-01	n/a	37,000
SM 180 rotary power lift hoist and jack	Parks and Recreation	PR06-08	5	16,400
MT trackless blower and plow	Parks and Recreation	PR06-22	n/a	180,000
TASER Replacement	Police	PD21-01	3	10,000
Less Lethal Munitions	Police	PD21-02	3	14,000
Less than Lethal - Pepperball Launcher	Police	PD21-03	3	6,000
Body-worn/Squad Camera Replacement	Police	PD23-01	n/a	20,000
Annual Ammo Order	Police	PD23-02	n/a	34,000
Loader, 3.5 yard; # 84	Public Works	MP-060	n/a	320,000
Total for 2026				1,055,400

2027

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
4-Wheel Cushman Truckster or Equal	Greenhaven Golf Course	GC03-2	1	46,000
Aerafier, Verti-Quake	Parks and Recreation	pr06-53	3	24,000
TASER Replacement	Police	PD21-01	3	10,500

Project Name	Department	Project #	Priority	Project Cost
Body-worn/Squad Camera Replacement	Police	PD23-01	n/a	20,000
Annual Ammo Order	Police	PD23-02	n/a	36,000
1-1/2 ton Signage truck w/ compressor; 33	Public Works	MP-004	3	120,000
3/4 Ton Pickup Truck with Snowplow 37	Public Works	MP-053	3	55,000
Tymco Air Sweeper	Public Works	MP-063	3	290,000
New Vactor Truck	Sanitary Utility	SW-008	3	550,000
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
Total for 2027				1,717,500
2028				
Relocate Generator at City Hall	Buildings	BM-CH-003	3	140,000
Tractor/Loader	Greenhaven Golf Course	GC14-19	5	45,000
Reader Board - East Store	Liquor Stores	LQ07-01	n/a	41,600
Toro 5910 Wide Area Mower	Parks and Recreation	PR18-01	3	145,000
Pole Camera for Covert Investigations	Police	PD19-13	3	20,000
Body-worn/Squad Camera Replacement	Police	PD23-01	n/a	20,000
Annual Ammo Order	Police	PD23-02	n/a	48,000
3/4 Ton Pick-Up Truck w/Plow (752)	Water Utility	WU-038	2	55,000
Total for 2028				514,600
GRAND TOTAL				6,921,500

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

ALL FUNDS COMPARATIVE BY OBJECT CLASSIFICATION (EXCLUDING HRA)

REVENUES	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2023	ADOPTED 2024	Difference	Percent change
Property Tax	7,622,277	7,937,431	8,078,093	8,399,243	8,983,805	10,644,431	1,660,626	18.5%
Franchise Fees	1,315,467	1,353,488	1,403,673	1,385,067	1,454,300	1,425,000	(29,300)	-2.0%
Special Assessments	783,656	866,887	697,726	605,419	644,598	489,998	(154,600)	-24.0%
Licenses & Permits	392,030	605,468	579,188	637,289	586,300	645,800	59,500	10.1%
Intergovernmental	5,935,694	11,214,043	8,999,275	30,860,631	30,233,624	3,916,534	(26,317,090)	-87.0%
Charges for Services	3,820,968	4,098,694	4,926,423	5,096,235	5,167,280	5,416,970	249,690	4.8%
Merchandise Sales	4,347,323	5,007,145	4,764,293	3,695,350	3,411,750	2,352,750	(1,059,000)	-31.0%
Utility Charges	33,915,026	34,601,041	36,294,327	42,185,523	39,379,000	42,625,500	3,246,500	8.2%
Fines & Forfeitures	103,406	65,841	126,476	115,409	163,000	195,000	32,000	19.6%
Interest Earnings	987,411	568,577	240,869	(51,202)	529,765	647,054	117,289	22.1%
Miscellaneous	1,279,833	2,128,984	2,553,368	1,819,587	833,970	839,525	5,555	0.7%
Issuance of Bonds	-	5,530,701	6,199,498	4,013,298	5,000,000	-	(5,000,000)	-100.0%
Issuance of Lease	-	-	-	593,264	-	-	-	0.0%
Transfers In/Reserves	2,199,200	2,692,591	1,762,324	1,997,700	2,248,130	1,525,470	(722,660)	-32.1%
TOTAL REVENUES	<u>\$ 62,702,291</u>	<u>\$ 76,670,891</u>	<u>\$ 76,625,533</u>	<u>\$ 101,352,813</u>	<u>\$ 98,635,522</u>	<u>\$ 70,724,032</u>	<u>\$ (27,911,490)</u>	<u>-28.3%</u>
EXPENDITURES								
Personal Services	12,248,648	11,922,914	12,379,848	13,754,119	14,096,817	14,913,160	816,343	5.8%
Supplies	1,678,860	1,845,519	1,203,963	1,398,045	1,888,450	1,801,950	(86,500)	-4.6%
Professional Services	4,529,038	5,071,622	6,518,579	33,360,601	6,459,271	7,537,926	1,078,655	16.7%
Maintenance	5,150,973	6,080,143	3,413,800	2,771,428	5,501,820	5,627,240	125,420	2.3%
Merchandise for resale	3,324,593	3,806,964	3,594,257	2,666,216	2,619,000	1,474,000	(1,145,000)	-43.7%
Purchased Power	20,471,761	20,234,900	23,448,002	26,199,948	27,000,000	28,100,000	1,100,000	4.1%
Capital	8,532,730	17,122,150	13,943,210	8,932,316	28,684,368	1,225,460	(27,458,908)	-95.7%
Capital Lease	-	-	-	593,264	-	-	-	0.0%
Franchise Fees	912,549	921,051	973,475	955,255	920,000	980,000	60,000	6.5%
Depreciation	3,141,949	3,128,992	3,145,141	3,390,251	3,255,000	3,656,500	401,500	12.3%
Interest Expense	643,091	757,944	824,279	984,384	851,810	1,849,787	997,977	117.2%
Debt	680,000	700,000	685,000	1,295,309	1,045,000	1,225,000	180,000	17.2%
Transfers Out	2,199,200	2,692,591	1,762,324	1,997,700	1,611,000	1,276,500	(334,500)	-20.8%
TOTAL EXPENDITURES	<u>\$ 63,513,392</u>	<u>\$ 74,284,790</u>	<u>\$ 71,891,878</u>	<u>\$ 98,298,836</u>	<u>\$ 93,932,536</u>	<u>\$ 69,667,523</u>	<u>\$ (24,265,013)</u>	<u>-25.8%</u>

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

REVENUES	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2023	ADOPTED 2024	Difference	Percent change
GENERAL FUND								
Property Taxes	\$ 7,000,263	\$ 7,282,910	\$ 6,722,149	\$ 7,408,785	\$ 7,562,372	\$ 8,775,400	\$ 1,213,028	16.04%
Intergovernmental	2,352,279	3,686,181	2,580,585	2,696,707	4,048,624	3,463,684	(584,940)	-14.45%
Licenses & Permits	332,927	550,803	516,180	568,094	528,000	584,500	56,500	10.70%
Fines & Forfeitures	64,416	65,841	66,761	82,891	65,300	85,300	20,000	30.63%
Interest Earnings	242,323	44,094	(38,647)	(94,833)	20,000	80,000	60,000	300.00%
Charges for Services	792,428	516,930	885,181	978,166	818,300	825,700	7,400	0.90%
Miscellaneous	167,606	146,391	182,699	241,879	210,630	237,422	26,792	12.72%
Franchise Fees	931,357	939,130	992,054	974,245	940,000	975,000	35,000	3.72%
Lease liability issued	-	-	-	593,264	-	-	-	0.00%
Transfers In/Reserves	763,500	800,500	1,100,000	1,205,000	1,280,000	700,000	(580,000)	-45.31%
Total General Fund	\$ 12,647,099	\$ 14,032,780	\$ 13,006,962	\$ 14,654,198	\$ 15,473,226	\$ 15,727,006	\$ 253,780	1.64%
SPECIAL REVENUES								
Urban Redevelopment	\$ 91,331	\$ 201,937	\$ 271,488	\$ 281,648	\$ 291,500	\$ 465,600	\$ 174,100	59.73%
Round Up	30,807	29,507	29,405	30,560	30,050	30,050	-	0.00%
Police Forfeiture	11,253	19,791	36,760	4,873	-	6,500	6,500	100.00%
Cemetery	118,392	89,262	77,537	115,713	98,500	246,120	147,620	149.87%
Parking	97,718	67,128	69,053	77,523	194,180	272,100	77,920	40.13%
Lodging	5,570	1,012	4,306	5,808	4,150	6,100	1,950	46.99%
Total Special Revenues	\$ 355,071	\$ 408,637	\$ 488,549	\$ 516,125	\$ 618,380	\$ 1,026,470	\$ 408,090	65.99%
DEBT SERVICE FUNDS								
Property Taxes	\$ 403	\$ 385,827	\$ 743,661	\$ 378,698	\$ 736,133	\$ 1,374,907	\$ 638,774	86.77%
Special Assessments	-	-	151,065	110,976	-	489,998	489,998	100.00%
Interest	24,447	3,066	(5,301)	7,823	2,000	-	(2,000)	-100.00%
Transfers In	927,000	1,302,970	390,000	567,700	726,000	175,000	(551,000)	-75.90%
Total Debt Service Funds	\$ 951,850	\$ 1,691,863	\$ 1,279,425	\$ 1,065,197	\$ 1,464,133	\$ 2,039,905	\$ 575,772	39.33%

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

REVENUES (continued)	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2023	ADOPTED 2024	Difference	Percent change
CAPITAL FUNDS								
Building Capital Projects	\$ 514,115	\$ 1,089,113	\$ 6,394,552	\$ 4,423,083	\$ 79,000	\$ 79,000	\$ -	0.00%
State Aid Construction	1,623,599	5,450,056	5,792,280	26,521,750	25,000,000	-	(25,000,000)	-100.00%
Street Renewal	3,169,007	7,848,570	1,022,873	1,033,985	6,527,198	468,300	(6,058,898)	-92.83%
Park Capital Improvements	94,184	625,608	886,900	1,272,774	762,568	227,568	(535,000)	-70.16%
City Tax Increment Districts	951,721	787,934	785,459	1,280,074	842,700	588,607	(254,093)	-30.15%
Total Capital Projects	\$ 6,352,626	\$ 15,801,281	\$ 14,882,064	\$ 34,531,666	\$ 33,211,466	\$ 1,363,475	\$ (31,847,991)	-95.89%
ENTERPRISE FUNDS								
Electric	\$ 29,800,902	\$ 29,933,624	\$ 31,400,333	\$ 37,026,747	\$ 34,542,137	\$ 37,387,856	\$ 2,845,719	8.24%
Water	1,902,871	2,136,866	2,245,532	2,218,112	2,252,000	2,397,000	145,000	6.44%
Sanitary Sewer	2,536,202	2,859,740	2,863,976	2,997,239	2,853,000	3,111,500	258,500	9.06%
Storm Sewer	692,927	768,359	1,088,002	794,153	798,500	1,027,500	229,000	28.68%
Liquor	4,296,608	4,892,571	4,610,131	3,539,292	3,269,000	2,191,000	(1,078,000)	-32.98%
Golf	954,426	1,293,101	2,220,087	1,485,962	1,315,550	1,569,050	253,500	19.27%
Recycling	346,868	390,994	471,138	431,740	458,450	476,300	17,850	3.89%
Total Enterprise Funds	\$ 40,531,148	\$ 42,275,255	\$ 44,899,199	\$ 48,493,245	\$ 45,488,637	\$ 48,160,206	\$ 2,671,569	5.87%
INTERNAL SERVICE FUNDS								
Garage	\$ 869,828	\$ 928,347	\$ 929,297	\$ 888,030	\$ 929,300	\$ 800,000	\$ (129,300)	-13.91%
Information Systems	478,691	569,835	571,316	620,971	690,180	727,780	37,600	5.45%
Insurance	462,353	534,218	512,006	531,748	685,200	769,190	83,990	12.26%
Employee Benefits	53,625	65,554	56,715	51,633	75,000	110,000	35,000	46.67%
Total Internal Service Funds	\$ 1,864,497	\$ 2,097,954	\$ 2,069,334	\$ 2,092,382	\$ 2,379,680	\$ 2,406,970	\$ 27,290	1.15%
Total Revenues (sources)	\$ 62,702,291	\$ 76,307,770	\$ 76,625,533	\$ 101,352,813	\$ 98,635,522	\$ 70,724,032	\$ (27,911,490)	-28.30%

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

APPROPRIATIONS	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2023	ADOPTED 2024	Difference	Percent change
GENERAL FUND								
Council	\$ 114,572	\$ 110,428	\$ 114,408	\$ 128,753	\$ 110,050	\$ 133,900	\$ 23,850	21.67%
Administrative Services	390,348	531,607	401,415	479,590	480,910	512,020	31,110	6.47%
Finance	443,029	755,796	508,608	520,490	676,968	622,144	(54,824)	-8.10%
Legal	204,276	193,328	227,488	236,894	260,000	280,000	20,000	7.69%
Planning & Development	391,434	418,536	412,312	399,893	564,352	527,360	(36,992)	-6.55%
Police	5,407,840	5,814,563	5,886,760	6,831,784	6,342,020	7,008,802	666,782	10.51%
Fire	706,800	725,300	739,200	738,554	765,556	811,544	45,988	6.01%
Building Inspections	173,238	188,504	240,986	293,476	273,382	443,141	169,759	62.10%
Municipal Buildings	321,324	474,697	315,974	265,644	676,350	403,760	(272,590)	-40.30%
Public Works	1,458,695	1,303,728	1,365,322	1,494,674	1,900,070	1,900,515	445	0.02%
Recreation	1,164,223	1,054,060	1,126,850	1,409,221	1,833,498	1,543,060	(290,438)	-15.84%
Parks	1,131,483	1,114,876	1,188,660	1,499,961	1,459,370	1,316,060	(143,310)	-9.82%
Unallocated	68,382	21,614	51,473	209,556	103,200	103,200	-	0.00%
Transfers Out	567,000	800,000	-	-	27,500	121,500	94,000	341.82%
Total General Fund	\$ 12,542,644	\$ 13,507,037	\$ 12,579,456	\$ 14,508,490	\$ 15,473,226	\$ 15,727,006	\$ 253,780	1.64%
SPECIAL REVENUES								
Urban Redevelopment	\$ 101	\$ 125,135	\$ 263,508	\$ 410,748	\$ 265,400	\$ 465,600	\$ 200,200	75.43%
Round Up	26,130	44,668	29,613	29,179	30,050	30,050	-	0.00%
Police Forfeiture	300	10,514	830	52,633	-	6,500	6,500	100.00%
Cemetery	84,883	73,037	109,881	150,167	98,500	246,120	147,620	149.87%
Parking	132,218	141,617	363,976	176,176	194,180	266,900	72,720	37.45%
Lodging	3,888	419	3,940	4,390	4,150	6,100	1,950	46.99%
Total Special Revenues	\$ 247,520	\$ 395,390	\$ 771,748	\$ 823,293	\$ 592,280	\$ 1,021,270	\$ 428,990	72.43%
DEBT SERVICE FUNDS								
Bond Principal (refunding)	\$ 680,000	\$ 704,475	\$ 685,000	\$ 1,105,000	\$ 1,045,000	\$ 1,225,000	\$ 180,000	17.22%
Bond Interest	253,263	312,306	369,638	438,747	412,631	1,130,756	718,125	174.04%
Total Debt Service Funds	\$ 933,263	\$ 1,016,781	\$ 1,054,638	\$ 1,543,747	\$ 1,457,631	\$ 2,355,756	\$ 898,125	61.62%

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

APPROPRIATIONS (Continued)	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2023	ADOPTED 2024	Difference	Percent change
CAPITAL FUNDS								
Building Capital Projects	\$ 153,120	\$ 4,846,379	\$ 1,148,956	\$ 4,340,383	\$ 86,750	\$ 243,360	\$ 156,610	180.53%
State Aid Construction	1,947,000	5,576,266	6,802,620	24,908,409	25,000,000	-	(25,000,000)	-100.00%
Street Renewal	4,968,287	5,643,331	1,738,060	3,983,717	2,627,950	409,490	(2,218,460)	-84.42%
Park Capital Improvements	115,289	330,439	1,186,661	865,678	465,550	268,790	(196,760)	-42.26%
City Tax Increment Districts	2,172,428	1,246,657	3,700,771	560,128	658,649	472,638	(186,011)	-28.24%
Total Capital Projects	\$ 9,356,124	\$ 17,643,072	\$ 14,577,068	\$ 34,658,315	\$ 28,838,899	\$ 1,394,278	\$ (27,444,621)	-95.17%
ENTERPRISE FUNDS								
Electric	\$ 28,482,896	\$ 27,513,313	\$ 29,856,031	\$ 33,575,708	\$ 34,554,230	\$ 36,205,286	\$ 1,651,056	4.78%
Water	1,439,048	1,911,085	1,574,214	2,081,589	1,629,580	2,060,066	430,486	26.42%
Sanitary Sewer	2,430,634	2,577,764	2,361,470	2,697,314	2,880,380	3,120,630	240,250	8.34%
Storm Sewer	280,825	536,048	413,226	358,250	451,850	565,221	113,371	25.09%
Liquor	4,405,934	4,848,402	4,831,317	3,962,147	3,768,280	2,449,650	(1,318,630)	-34.99%
Golf	1,103,760	1,234,609	1,400,623	1,420,722	1,469,495	1,597,253	127,758	8.69%
Recycling	359,142	387,052	435,740	419,364	449,960	464,980	15,020	3.34%
Total Enterprise Funds	\$ 38,502,239	\$ 39,008,273	\$ 40,872,621	\$ 44,515,094	\$ 45,203,775	\$ 46,463,086	\$ 1,259,311	2.79%
INTERNAL SERVICE FUNDS								
Garage	\$ 990,456	\$ 846,184	\$ 770,834	\$ 820,883	\$ 1,031,950	\$ 1,022,270	\$ (9,680)	-0.94%
Information Systems	496,716	657,841	531,680	618,310	655,880	859,687	203,807	31.07%
Insurance	409,463	573,218	686,554	695,601	602,135	739,170	137,035	22.76%
Employee Benefits	34,967	108,182	47,279	115,103	76,760	85,000	8,240	10.73%
Total Internal Service Funds	\$ 1,931,602	\$ 2,185,425	\$ 2,036,347	\$ 2,249,897	\$ 2,366,725	\$ 2,706,127	\$ 339,402	14.34%
Total Appropriations (uses)	\$ 63,513,392	\$ 73,755,978	\$ 71,891,878	\$ 98,298,836	\$ 93,932,536	\$ 69,667,523	\$ (24,265,013)	-25.83%
Source (Use) of Fund Balance	\$ (811,101)	\$ 2,551,792	\$ 4,733,655	\$ 3,053,977	\$ 4,702,986	\$ 1,056,509	\$ (3,646,477)	-77.54%

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

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

REVENUES	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2023	ADOPTED 2024	Difference	Percent change
MAJOR GOVERNMENTAL FUNDS								
General Fund	\$ 12,647,099	\$ 14,032,780	\$ 13,006,962	\$ 14,654,198	\$ 15,473,226	\$ 15,727,006	\$ 253,780	1.64%
Building Improvement	514,115	1,089,113	6,394,552	4,423,083	79,000	79,000	-	0.00%
State Aid Construction	1,623,599	5,450,056	5,792,280	26,521,750	25,000,000	-	(25,000,000)	100.00%
Street Renewal	3,169,007	7,848,570	1,022,873	1,033,985	6,527,198	468,300	(6,058,898)	-92.83%
City Tax Increment Districts	951,721	787,934	785,459	1,280,074	842,700	588,607	(254,093)	-30.15%
Total Major Governmental Funds	18,905,541	29,208,453	27,002,126	47,913,090	47,922,124	16,862,913	(31,059,211)	-64.81%
NON-MAJOR GOVERNMENTAL FUNDS:	1,401,105	2,726,108	2,654,874	2,854,096	2,845,081	3,293,943	448,862	15.78%
Total Governmental funds	\$ 20,306,646	\$ 31,934,561	\$ 29,657,000	\$ 50,767,186	\$ 50,767,205	\$ 20,156,856	\$ (30,610,349)	-60.30%
MAJOR ENTERPRISE FUNDS								
Electric	\$ 29,800,902	\$ 29,933,624	\$ 31,400,333	\$ 37,026,747	\$ 34,542,137	\$ 37,387,856	\$ 2,845,719	8.24%
Water	1,902,871	2,136,866	2,245,532	2,218,112	2,252,000	2,397,000	145,000	6.44%
Sanitary Sewer	2,536,202	2,859,740	2,863,976	2,997,239	2,853,000	3,111,500	258,500	9.06%
Storm Sewer	692,927	768,359	1,088,002	794,153	798,500	1,027,500	229,000	28.68%
Liquor	4,296,608	4,892,571	4,610,131	3,539,292	3,269,000	2,191,000	(1,078,000)	-32.98%
Total Major Enterprise funds	39,229,510	40,591,160	42,207,974	46,575,543	43,714,637	46,114,856	2,400,219	5.49%
NON-MAJOR ENTERPRISE FUNDS	1,301,638	1,684,095	2,691,225	1,917,702	1,774,000	2,045,350	271,350	15.30%
INTERNAL SERVICE FUNDS	1,864,497	2,097,954	2,069,334	2,092,382	2,379,680	2,406,970	27,290	1.15%
Total Proprietary funds	\$ 42,395,645	\$ 44,373,209	\$ 46,968,533	\$ 50,585,627	\$ 47,868,317	\$ 50,567,176	\$ 2,698,859	5.64%
Total Revenues (sources)	\$ 62,702,291	\$ 76,307,770	\$ 76,625,533	\$ 101,352,813	\$ 98,635,522	\$ 70,724,032	\$ (27,911,490)	-28.30%

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

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

APPROPRIATIONS	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ADOPTED 2023	ADOPTED 2024	Difference	Percent change
MAJOR GOVERNMENTAL FUNDS								
General Fund	\$ 12,542,644	\$ 13,507,037	\$ 12,579,456	\$ 14,508,490	\$ 15,473,226	\$ 15,727,006	\$ 253,780	1.64%
Building Improvement	153,120	4,846,379	1,148,956	4,340,383	86,750	243,360	(109,178)	180.53%
State Aid Construction	1,947,000	5,576,266	6,802,620	24,908,409	25,000,000	-	(25,000,000)	0.00%
Street Renewal	4,968,287	5,643,331	1,738,060	3,983,717	2,627,950	409,490	(2,218,460)	-84.42%
City Tax Increment Districts	2,172,428	1,246,657	3,700,771	560,128	658,649	472,638	(186,011)	-28.24%
Total Major Governmental Funds	21,783,479	30,819,670	25,969,863	48,301,127	43,846,575	16,852,494	(26,994,081)	-61.56%
NON-MAJOR GOVERNMENTAL FUNDS	1,296,072	1,742,610	3,013,047	3,232,718	2,515,461	3,645,816	1,130,355	44.94%
Total Governmental Funds	\$23,079,551	\$32,562,280	\$28,982,910	\$ 51,533,845	\$46,362,036	\$20,498,310	\$(25,863,726)	-55.79%
MAJOR ENTERPRISE FUNDS								
Electric	\$ 28,482,896	\$ 27,513,313	\$ 29,856,031	\$ 33,575,708	\$ 34,554,230	\$ 36,205,286	\$ 1,651,056	4.78%
Water	1,439,048	1,911,085	1,574,214	2,081,589	1,629,580	2,060,066	430,486	26.42%
Sanitary Sewer	2,430,634	2,577,764	2,361,470	2,697,314	2,880,380	3,120,630	240,250	8.34%
Storm Sewer	280,825	536,048	413,226	358,250	451,850	565,221	113,371	25.09%
Liquor	4,405,934	4,848,402	4,831,317	3,962,147	3,768,280	2,449,650	(1,318,630)	-34.99%
Total Major Enterprise funds	37,039,337	37,386,612	39,036,258	42,675,008	43,284,320	44,400,853	1,116,533	2.58%
NON MAJOR ENTERPRISE FUNDS	1,462,902	1,621,661	1,836,363	1,840,086	1,919,455	2,062,233	142,778	7.44%
INTERNAL SERVICE FUNDS	1,931,602	2,185,425	2,036,347	2,249,897	2,366,725	2,706,127	339,402	14.34%
Total Proprietary funds	\$ 40,433,841	\$ 41,193,698	\$ 42,908,968	\$ 46,764,991	\$ 47,570,500	\$ 49,169,213	\$ 1,598,713	3.36%
Total Appropriations (uses)	\$ 63,513,392	\$ 73,755,978	\$ 71,891,878	\$ 98,298,836	\$ 93,932,536	\$ 69,667,523	\$(24,265,013)	-25.83%
Source (Use) of Fund Balance	\$ (811,101)	\$ 2,551,792	\$ 4,733,655	\$ 3,053,977	\$ 4,702,986	\$ 1,056,509	\$ (3,646,477)	-77.54%

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

Schedule of Tax Levies

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	
General Fund Levy	\$7,028,564	\$7,303,005	\$6,696,100	\$7,435,003	\$7,559,372	\$8,772,400	16.05%
Debt Service Levy	-	-	750,000	376,650	736,133	1,374,907	86.77%
Total Levy	<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>	<u>10,147,307</u>	22.32%
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	
Housing & Redevelopment Authority:							
HRA Levy	<u>\$273,380</u>	<u>\$295,814</u>	<u>\$313,000</u>	<u>\$329,400</u>	<u>\$345,800</u>	<u>\$412,474</u>	19.28%

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

Estimated Cost of City Services

	ADOPTED 2024	
	% of Levy	Amount of Levy
City Council	1.04%	11.23
City Administration & Elections	3.74%	40.43
Finance	4.57%	49.45
City Attorney	1.73%	18.71
Planning & Development	2.95%	31.86
Unallocated	0.61%	6.58
GENERAL GOVERNMENT	14.63%	\$ 158.26
Public Works	2.80%	30.28
Building Maint	3.13%	33.90
PUBLIC WORKS	5.93%	\$ 64.18
Police	37.92%	410.24
Police Security	7.42%	80.31
<i>Police Total</i>	<i>45.34%</i>	<i>490.55</i>
Fire	6.30%	68.14
Building Inspections	-1.17%	(12.67)
PUBLIC SAFETY	50.47%	\$ 546.02
Recreation	2.96%	32.01
Senior Center	1.58%	17.09
Aquatic Center	0.33%	3.59
Park Maintenance	10.55%	114.16
PARKS & RECREATION	15.42%	\$ 166.84
DEBT SERVICE	13.55%	\$ 146.54
Average Cost of City Services	100%	\$ 1,081.85

2024 Levy based on a home with a 2023 market value of \$306,000

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
CITY OF ANOKA
FULL-TIME EQUIVALENTS**

	2019 AUTHORIZED	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED	2023 BUDGETED	2024 BUDGETED
CITY MANAGER-ADMINISTRATION	3.45	3.45	3.45	3.45	4.05	4.05
ASSESSING	1.00	1.00	1.00	1.00	1.45	1.50
FINANCE	4.70	4.70	4.70	4.70	4.70	4.70
COMMUNITY DEVELOPMENT	1.00	1.00	1.00	1.00	0.90	0.90
PLANNING & PROPERTY INSPECTION	2.80	2.80	2.80	2.80	1.90	1.85
TOTAL GENERAL GOVERNMENT	12.95	12.95	12.95	12.95	13.00	13.00
BUILDING INSPECTION	1.20	1.20	1.20	1.20	2.23	1.75
POLICE	33.00	31.25	32.25	32.25	33.55	34.80
SECURITY - HIGH SCHOOL	0.15	0.15	0.15	0.15	0.20	0.20
SCHOOL LIASON OFFICER	1.85	1.85	1.85	1.85	1.50	1.50
DOWNTOWN LIASON-CRIME FREE HOUSING	5.00	6.00	6.00	7.00	8.32	10.25
POLICE	40.00	39.25	40.25	41.25	43.57	46.75
TOTAL PUBLIC SAFETY	41.20	40.45	41.45	42.45	45.80	48.50
BUILDING MAINTENANCE	1.50	1.50	1.50	1.50	0.90	0.90
MUNICIPAL BUILDINGS	0.45	0.45	0.45	0.45	0.85	0.85
ENGINEERING	1.30	1.30	1.30	1.30	1.425	1.425
STREETS	7.70	7.70	7.70	7.70	6.98	7.975
TOTAL PUBLIC WORKS	10.95	10.95	10.95	10.95	10.15	11.15
EVENT CENTER	0.40	0.40	0.40	0.40	0.62	0.62
SENIOR CENTER	0.60	0.60	0.60	0.60	2.275	2.275
AQUATIC CENTER	0.60	0.60	0.60	0.60	0.65	0.65
COMMUNITY PROGRAMS AND RECREATION	2.25	2.25	2.25	2.25	0.87	0.875
MUNICIPAL PARKS	6.45	5.45	5.45	5.45	6.02	6.025
SHADE TREE BEAUTIFICATION	0.20	0.20	0.20	0.20	0.47	0.475
TOTAL PARKS AND RECREATION	10.50	9.50	9.50	9.50	10.90	10.92
TOTAL GENERAL FUND	75.60	73.85	74.85	75.85	79.85	83.57
HRA	1.00	1.00	1.00	1.00	1.00	1.00
PARKING	0.85	0.85	0.85	0.85	0.83	0.83
CEMETERY	0.65	0.65	0.65	0.65	0.20	0.20
CENTRAL EQUIPMENT (GARAGE)	1.55	1.55	1.55	1.55	1.50	1.50
ELECTRIC	18.30	18.30	18.30	18.30	21.90	22.20
WATER	3.55	3.55	3.55	3.55	3.20	3.70
SEWER	2.95	2.95	2.95	2.95	3.20	2.70
LIQUOR STORES	4.00	4.00	4.00	5.00	10.00	7.30
GOLF COURSE	2.95	3.95	3.95	3.95	4.00	4.00
RECYCLING	0.35	0.35	0.35	0.35	0.35	0.35
TOTAL OTHER FUNDS	36.15	37.15	37.15	38.15	46.18	43.78
	111.75	111.00	112.00	114.00	126.025	127.35

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

CITY OF ANOKA, MINNESOTA 2024 BUDGET

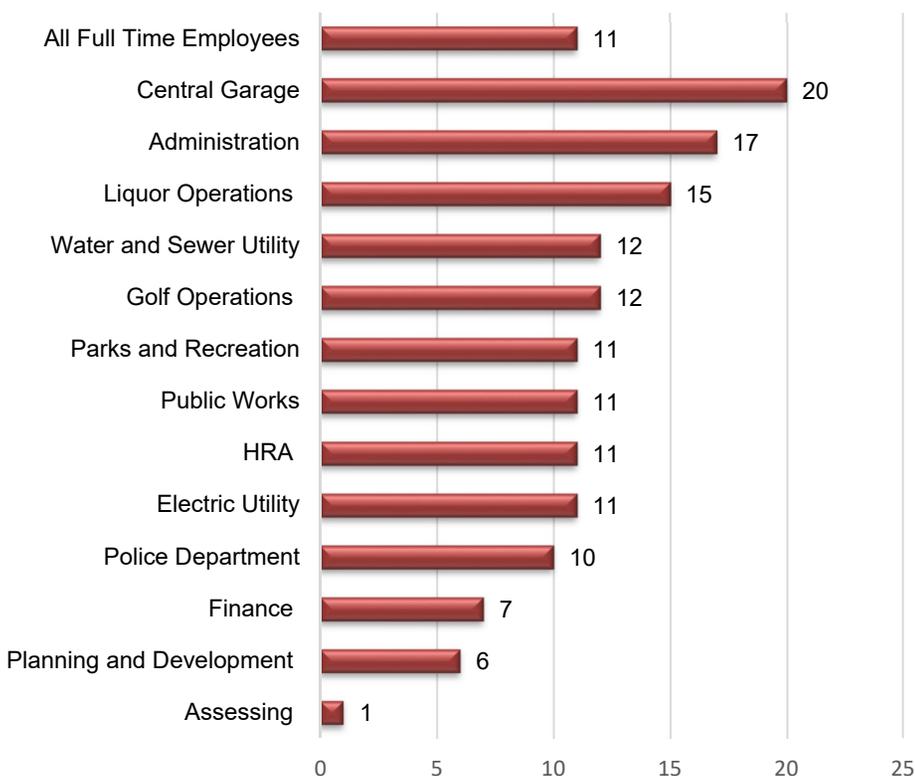
YEARS OF SERVICE AND COMPENSATION INFORMATION

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



10-year Compensation Plan History

Year	Amount	CPI increase*
2015	2.00%	-0.6%
2016	3.00%	2.1%
2017	2.50%	2.1%
2018	3.00%	1.9%
2019	2.50%	2.3%
2020	3.25%	1.4%
2021	3.25%	7.0%
2022	3.00%	6.5%
2023	3.25%	3.4%
2024	3.00%	3.2%**
Future	Varies	Varies
Average	2.88%	2.93%

* Bureau of labor statistics, all urban customers

** 2024 CIP is projected

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
Principal Taxpayers**

Taxpayer	Type of Business	Pay 2024 Tax Capacity	Percent of Total Tax Capacity
CRW Anoka	Furniture Warehouse	556,514	1.44%
Cutters Grove Ltd	Apartments	542,800	1.40%
3500 Thurston LLC	Industrial	473,251	1.22%
Graco	Fluid Handling	441,166	1.14%
AD Center LLC	Ammunition Warehousing	422,934	1.09%
Paul and Eleanor Sade Trust	Sheet Steel Fabrication	402,968	1.04%
Walker Senior Housing	Senior Apartments	396,501	1.03%
Homestead at Anoka	Senior Apartments	392,982	1.02%
Hoffman Enclosures	Industrial	392,360	1.01%
Federal Cartridge Corp	Ammunition Warehousing	367,650	0.95%
Total		4,389,126	11.34%

2021 Per Capita Current Expenditures for Metro Area Cities with Population 13,000-21,000**

City	Rank of 231 Cities in the state with population above 2,500	2021 Population Estimate	Expenditure per capita
Hopkins	32	18,926	1,109
South St Paul	48	20,745	1,018
Columbia Heights	56	21,859	976
Stillwater	69	19,464	926
Rogers	103	13,905	808
West St Paul	104	20,882	808
Robbinsdale	110	14,838	783
Anoka	116	18,041	768
New Hope	122	21,870	759
Mounds View	126	13,133	750
Lino Lakes	196	21,236	527
Average		18,627	839

** Excluding Metro Cities without police departments

Source: Minnesota State Auditor

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS**

Year	Population ¹	Median Age ¹	City Average # of Employees ²	City Annual Income Per Employee ²	County Annual Income Per Employee ²	7-County Metro Area Annual Income Per Employee ²	Total City Personal Income (amounts in thousands) ³	County Unemployment Rate ²	7-County Metro Area Unemployment Rate ²
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		13,939	62,556	60,996	74,360	871,968	2.8	2.6
2022	18,127		14,289	65,728	61,568	76,752	939,187	3.0	2.7
2023	18,127		14,310	68,822	62,322	79,690	984,843	1.8	1.8

Sources:

¹ Met Council

² Minnesota Department of Employment and Economic Development

³ City average employees times annual income

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
GENERAL FUND SUMMARY BUDGET**

SOURCES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Property Taxes	\$ 7,000,263	\$ 7,282,910	\$ 6,722,149	\$ 7,408,785	\$ 7,562,372	\$ 8,775,400	16.04%
Intergovernmental	2,352,279	3,686,181	2,580,585	2,696,707	4,048,624	3,463,684	-14.45%
Licenses & Permits	332,927	550,803	516,180	568,094	528,000	584,500	10.70%
Fines & Forfeitures	64,416	65,841	66,761	82,891	65,300	85,300	30.63%
Interest Earnings, net	242,323	44,094	(38,647)	(94,833)	20,000	80,000	300.00%
Charges for Services	792,428	516,930	885,181	978,166	818,300	825,700	0.90%
Miscellaneous	167,606	146,391	182,699	241,879	210,630	237,422	12.72%
Franchise Fees	931,357	939,130	992,054	974,245	940,000	975,000	3.72%
Transfers In/Reserves	763,500	800,500	1,100,000	1,205,000	1,280,000	700,000	-45.31%
Bond/lease issue	-	-	-	593,264	-	-	0.00%
Total Revenue	\$ 12,647,099	\$ 14,032,780	\$ 13,006,962	\$ 14,654,198	\$ 15,473,226	\$ 15,727,006	1.64%
USES							
Council	\$ 114,572	\$ 110,428	\$ 114,408	\$ 128,753	\$ 110,050	\$ 133,900	21.67%
Administrative Services	390,348	531,607	401,415	479,589	480,910	512,020	6.47%
Finance	443,029	755,796	508,608	520,490	676,968	622,144	-8.10%
Legal	204,276	193,328	227,488	236,894	260,000	280,000	7.69%
Planning & Comm Development	391,434	418,536	412,312	399,893	564,352	527,360	-6.55%
Police	5,407,840	5,814,563	5,886,760	6,831,784	6,342,020	7,008,802	10.51%
Fire	706,800	725,300	739,200	738,554	765,556	811,544	6.01%
Building Inspections	173,238	188,504	240,986	293,476	273,382	443,141	62.10%
Municipal Buildings	321,324	474,697	315,974	265,644	676,350	403,760	-40.30%
Public Works	1,458,695	1,303,728	1,365,322	1,494,674	1,900,070	1,900,515	0.02%
Recreation	1,164,223	1,054,060	1,126,850	1,409,221	1,833,498	1,543,060	-15.84%
Parks	1,131,483	1,114,876	1,188,660	1,499,961	1,459,370	1,316,060	-9.82%
Unallocated	68,382	21,614	51,473	209,557	103,200	103,200	0.00%
Transfers Out	567,000	800,000	-	-	27,500	121,500	341.82%
Total Expenditures	\$ 12,542,644	\$ 13,507,037	\$ 12,579,456	\$ 14,508,490	\$ 15,473,226	\$ 15,727,006	1.64%
Net Change in Fund Balance	\$ 104,455	\$ 525,743	\$ 427,506	\$ 145,708	\$ (580,000)	\$ -	
Fund Balance	\$ 5,068,148	\$ 5,593,891	\$ 6,021,397	\$ 6,167,105	\$ 5,587,105	\$ 5,587,105	

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

GENERAL FUND SUMMARY BUDGET EXPENDITURES

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
General Government:							
Employee Services	\$ 1,127,422	\$ 1,138,967	\$ 1,124,783	\$ 1,175,176	\$ 1,451,802	\$ 1,425,210	-1.83%
Supplies	5,534	206,373	231,744	246,199	5,700	7,200	26.32%
Professional Services	602,269	323,894	286,745	320,633	608,970	622,180	2.17%
Maintenance	186,187	362,075	20,959	23,611	25,808	20,834	-19.27%
Capital Outlay	11,953	-	-	-	-	-	0.00%
Total General Government	1,933,365	2,031,309	1,664,231	1,765,619	2,092,280	2,075,424	-0.81%
Public Safety:							
Employee Services	4,583,330	4,321,325	5,048,986	5,380,880	5,415,350	5,652,174	4.37%
Supplies	134,092	97,319	138,053	202,406	126,600	224,100	77.01%
Professional Services	437,113	438,233	489,975	571,210	625,640	1,179,868	88.59%
Maintenance	399,507	1,126,725	450,732	510,251	447,812	395,801	-11.61%
Contractual Fire	706,800	725,300	739,200	738,554	765,556	811,544	6.01%
Capital Outlay	27,036	19,465	-	460,513	-	-	0.00%
Total Public Safety	6,287,878	6,728,367	6,866,946	7,863,814	7,380,958	8,263,487	11.96%
Public Works:							
Employee Services	721,923	776,017	768,393	740,994	988,280	1,014,660	2.67%
Supplies	14,290	27,470	29,767	16,598	26,200	26,200	0.00%
Professional Services	88,533	159,258	184,531	266,827	308,360	351,190	13.89%
Maintenance	586,495	815,680	649,895	735,899	922,580	863,265	-6.43%
Capital Outlay	47,454	-	48,710	-	331,000	48,960	-85.21%
Total Public Works	1,458,695	1,778,425	1,681,296	1,760,318	2,576,420	2,304,275	-10.56%
Park & Recreation:							
Employee Services	1,210,305	1,215,753	1,342,175	1,465,002	1,451,110	1,604,990	10.60%
Supplies	157,876	99,188	134,764	185,865	164,400	193,400	17.64%
Professional Services	383,460	343,908	390,416	389,228	395,690	460,530	16.39%
Maintenance	486,274	475,082	425,406	674,235	550,500	477,700	-13.22%
Capital Outlay	57,791	35,005	22,749	194,852	731,168	122,500	-83.25%
Total Park & Recreation	2,295,706	2,168,936	2,315,510	2,909,182	3,292,868	2,859,120	-13.17%
Unallocated:							
Transfers	567,000	800,000	-	-	27,500	121,500	341.82%
Capital Outlay	-	-	-	132,751	-	-	0.00%
Maintenance/contingency	-	-	51,473	76,806	103,200	103,200	0.00%
Total Unallocated	567,000	800,000	51,473	209,557	130,700	224,700	71.92%
TOTALS	\$ 12,542,644	\$ 13,507,037	\$ 12,579,456	\$ 14,508,490	\$ 15,473,226	\$ 15,727,006	1.64%

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
GENERAL FUND SUMMARY BUDGET**

GENERAL FUND COMPARATIVE EXPENDITURES BY OBJECT CLASSIFICATION

TOTAL GENERAL FUND:	2019 <u>ACTUAL</u>	2020 <u>ACTUAL</u>	2021 <u>ACTUAL</u>	2022 <u>ACTUAL</u>	2023 <u>ADOPTED</u>	2024 <u>ADOPTED</u>	PERCENT <u>CHANGE</u>
Employee Services	\$ 7,642,980	\$ 7,452,062	\$ 8,284,337	\$ 8,762,052	\$ 9,306,542	\$ 9,697,034	4.20%
Supplies	311,792	430,350	534,328	651,068	322,900	450,900	39.64%
Professional Services	1,511,375	1,265,293	1,351,667	1,547,898	1,938,660	2,613,768	34.82%
Maintenance	1,658,463	2,779,562	1,546,992	1,943,996	1,946,700	1,757,600	-9.71%
Contractual Fire	706,800	725,300	739,200	738,554	765,556	811,544	6.01%
Capital Outlay	144,234	54,470	71,459	655,365	1,062,168	171,460	-83.86%
Contingency	-	-	51,473	76,806	103,200	103,200	0.00%
Transfers	567,000	800,000	-	-	27,500	121,500	341.82%
TOTAL	<u>\$ 12,542,644</u>	<u>\$ 13,507,037</u>	<u>\$ 12,579,456</u>	<u>\$ 14,375,739</u>	<u>\$ 15,473,226</u>	<u>\$ 15,727,006</u>	<u>1.64%</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

Promote growth to local businesses and residential areas

Develop city protocols and acceptable use plans

Fiscal responsibility and promotion of the area's business climate

Maintain balanced city budget, limit use of bonding

Secure additional funding for development projects

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

Move forward with action regarding organized hauling

Enhance capital and related maintenance for parks and trail connections

Other important objectives

Increase responsiveness with citizens

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

PERFORMANCE MEASURES:

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

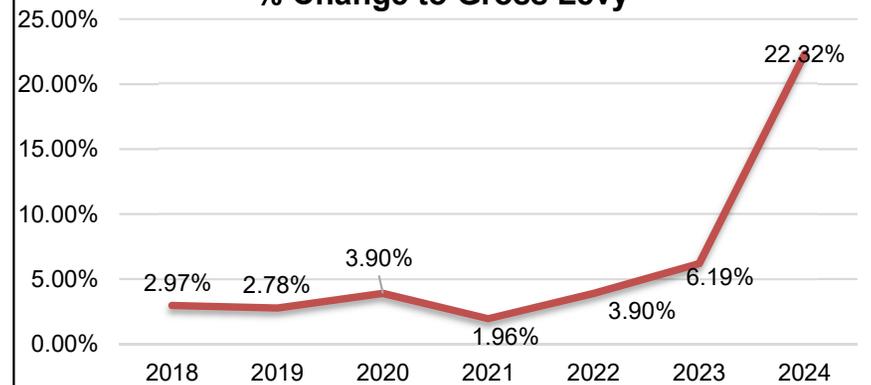
Measure effectiveness

	2022	2023	2024 Budget
Change in tax levy	3.90%	6.19%	22.32%
Change in general fund expenditures	14.01%	5.59%	1.64%
City tax rate	34.237%	30.796%	36.512%
General fund expenditures per Anoka Citizen	\$808.42	\$853.60	\$867.60

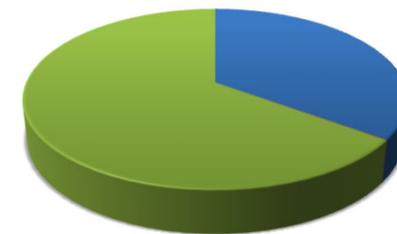
Highlights/Significant Changes for 2024:

There was no local election in 2023, so the Mayor and Council for 2024 is unchanged. A local election will take place in November 2024 for the Mayor and two Councilmembers. The total levy for general fund and debt service increased 22.32% in 2024, which is the result of loss of one time revenues used to keep the levy lower in 2023. General fund expenses increased 1.64% and represent staffs best efforts to maintain the Council goal of providing a multitude of services for a modest cost and minimizing excessive spending.

% Change to Gross Levy



2024 EXPENDITURES BY CATEGORY



Employee Services Supplies Professional Services

PER CAPITA EXPENSE:	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
Monthly	\$ 0.59	\$ 0.51	\$ 0.62
Annual	\$ 7.10	\$ 6.07	\$ 7.39

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

GENERAL FUND - CITY COUNCIL SUMMARY BUDGET

REVENUES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Miscellaneous	\$ 150	\$ 1,600	\$ -	\$ 5,000	\$ 150	\$ 150	0.00%
Total Revenue	<u>\$ 150</u>	<u>\$ 1,600</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 150</u>	<u>\$ 150</u>	<u>0.00%</u>
EXPENDITURES							
Employee Services	\$ 41,389	\$ 36,066	\$ 45,769	\$ 45,601	\$ 46,200	\$ 46,800	1.30%
Supplies	179	37	-	653	100	100	0.00%
Professional Services	73,004	74,325	68,639	82,499	63,750	87,000	36.47%
Total Expenditure	<u>\$ 114,572</u>	<u>\$ 110,428</u>	<u>\$ 114,408</u>	<u>\$ 128,753</u>	<u>\$ 110,050</u>	<u>\$ 133,900</u>	<u>21.67%</u>
Supported by taxes and aid	\$ (114,422)	\$ (108,828)	\$ (114,408)	\$ (123,753)	\$ (109,900)	\$ (133,750)	21.70%

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 reader board to disseminate information

PERFORMANCE MEASURES:

2022 2023 2024 Budget

Council goal: development, redevelopment and housing

Measure effectiveness and business efforts

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

Measure effectiveness

Workers comp incidents (lost time and/or med expense)	7	9	5
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Council goal: enhance communication with residents

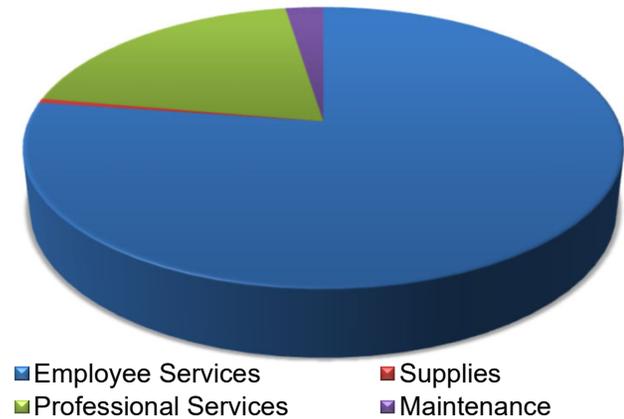
Measure outreach

Number of website views	521,316	525,628	530,000
Facebook followers	new in 2023	14,000	14,120
Top facebook post of year	new in 2023	135,000 users	135,000 users
Newsletters mailed	34,215	33,038	33,500
Voter participation-City/State	63%/61%	no election	75%/70%

Highlights/Significant Changes for 2024:

Continued hiring of seasonal and on-call employees has generated more than anticipated overtime expenses in previous years. The 2023 addition of a part time administrative assistant is projected to reduce those costs in 2024. The national election in November 2024 is budgeted for \$46,000 in expenses, mostly in seasonal labor for election judges. This department will administer a community survey in 2024, the results will be shared with the City and Council later in 2024.

2024 EXPENDITURES BY CATEGORY



PER CAPITA EXPENSE:	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
Monthly	\$ 2.20	\$ 2.21	\$ 2.35
Annual	\$ 26.46	\$ 26.53	\$ 28.25

STAFFING LEVELS	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
FTE units budgeted	3.45	4.05	4.05

Authorized Personnel

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

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

GENERAL FUND - ADMINISTRATION AND ELECTIONS SUMMARY BUDGET

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
REVENUES							
Licenses & Permits	\$ 10,325	\$ 12,790	\$ 15,760	\$ 22,869	\$ 11,000	\$ 22,500	104.55%
Intergovernmental	-	97,955	-	-	-	-	0.00%
Miscellaneous	3,669	1,466	1,192	554	1,500	1,500	0.00%
Total Revenue	<u>\$ 13,994</u>	<u>\$ 112,211</u>	<u>\$ 16,952</u>	<u>\$ 23,423</u>	<u>\$ 12,500</u>	<u>\$ 24,000</u>	<u>92.00%</u>
EXPENDITURES							
Employee Services	\$ 278,514	\$ 331,756	\$ 299,890	\$ 368,804	\$ 365,100	\$ 395,660	8.37%
Supplies	1,623	10,115	1,644	3,227	1,500	2,500	66.67%
Professional Services	86,143	97,447	89,437	96,646	101,810	101,360	-0.44%
Maintenance	24,068	92,289	10,444	10,913	12,500	12,500	0.00%
Total Expenditure	<u>\$ 390,348</u>	<u>\$ 531,607</u>	<u>\$ 401,415</u>	<u>\$ 479,590</u>	<u>\$ 480,910</u>	<u>\$ 512,020</u>	<u>6.47%</u>
Supported by taxes and aid	\$ (376,354)	\$ (419,396)	\$ (384,463)	\$ (456,167)	\$ (468,410)	\$ (488,020)	4.19%

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:

2022 2023 2024 Budget

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

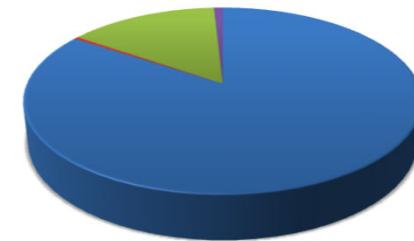
Measure effectiveness

	2022	2023	2024 Budget
Budget performance: General fund expended vs budget	97.85%	99.06%	100%
Budget performance: General fund revenues vs budget	101.20%	96.35%	100%
GFOA awards applied for/received	3	3	3

Highlights/Significant Changes for 2024:

The Finance department budgeted a decrease to expenditures by 8.10% for budget year 2024. The largest decrease is to professional and contractual services. These expenses were decreased due to reduction to IT serviced equipment and software as well as a decreased garage allocation for the city vehicle used by assessors. Salaries were decreased as well due to the full retirement of the City Assessor who phased out during 2023. The City's assessor is monitoring new legislation regarding property tax classification for low-income housing to determine budget impacts going forward.

2024 EXPENDITURES BY CATEGORY



Employee Services Supplies
Professional Services Maintenance

PER CAPITA EXPENSE:	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
Monthly	\$ 2.39	\$ 3.11	\$ 2.86
Annual	\$ 28.71	\$ 37.35	\$ 34.32

STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
FTE units budgeted	5.7	6.15	6.2

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
2024 BUDGET**

GENERAL FUND - FINANCE AND ASSESSING SUMMARY BUDGET

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
REVENUES							
Charges for Services	\$ 5,205	\$ 6,005	\$ 29,057	\$ 25,995	\$ 23,500	\$ 24,100	2.55%
Intergovernment	-	256,886	-	-	-	-	0.00%
Miscellaneous	3,378	2,584	1,265	635	2,000	2,000	0.00%
Total Revenue	<u>\$ 8,583</u>	<u>\$ 265,475</u>	<u>\$ 30,322</u>	<u>\$ 26,630</u>	<u>\$ 25,500</u>	<u>\$ 26,100</u>	<u>2.35%</u>
EXPENDITURES							
Employee Services	\$ 359,828	\$ 406,989	\$ 419,174	\$ 419,837	\$ 556,410	\$ 524,110	-5.81%
Supplies	2,269	2,979	1,439	3,585	2,600	2,600	0.00%
Professional Services	74,030	79,903	77,480	86,850	108,650	90,100	-17.07%
Maintenance	6,902	265,925	10,515	10,218	9,308	5,334	-42.69%
Total Expenditure	<u>\$ 443,029</u>	<u>\$ 755,796</u>	<u>\$ 508,608</u>	<u>\$ 520,490</u>	<u>\$ 676,968</u>	<u>\$ 622,144</u>	<u>-8.10%</u>
Supported by taxes and aid	\$ (434,446)	\$ (490,321)	\$ (478,286)	\$ (493,860)	\$ (651,468)	\$ (596,044)	-8.51%

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:

2022 2023 2024 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	115.56%	108.84%	100%
Average cycle time per legal matter, in hours	new in 2023	2.44 hours	2.5 hours

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

Measure effectiveness

Number of meetings attended, Council and worksession	C - 21	C - 22	C - 20
	W - 8	W - 10	W - 8

General Legal Services

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

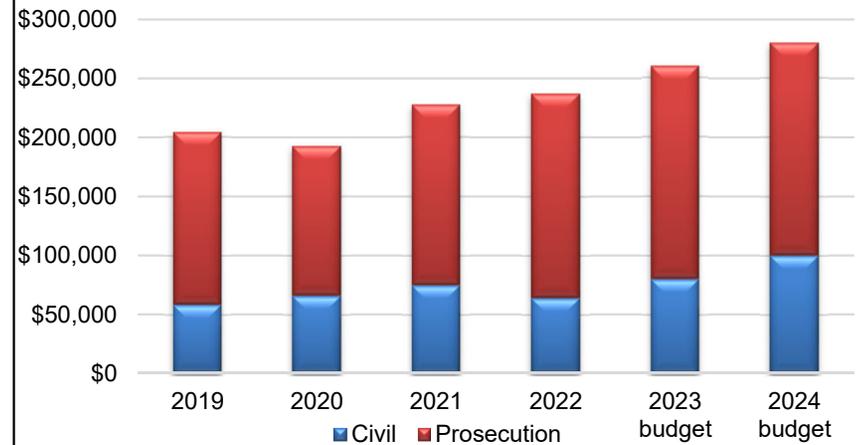
Criminal Matters

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

Highlights/Significant Changes for 2024:

2024 legal costs are budgeted for projected cost increases of more almost 8%. The civil costs are expected to rise more than prosecutorial 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 2022	BUDGETED 2023	BUDGETED 2024
Professional services	\$ 236,894	\$ 260,000	\$ 280,000
TOTAL	\$ 236,894	\$ 260,000	\$ 280,000

PER CAPITA EXPENSE:	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
Monthly	\$ 1.09	\$ 1.20	\$ 1.29
Annual	\$ 13.07	\$ 14.34	\$ 15.45

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

GENERAL FUND - LEGAL SUMMARY BUDGET

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
REVENUES							
Court Fines	\$ 54,439	\$ 44,096	\$ 48,091	\$ 43,944	\$ 50,000	\$ 45,000	-10.00%
Intergovernment	-	837	-	-	-	-	0.00%
Total Revenue	<u>\$ 54,439</u>	<u>\$ 44,933</u>	<u>\$ 48,091</u>	<u>\$ 43,944</u>	<u>\$ 50,000</u>	<u>\$ 45,000</u>	<u>-10.00%</u>
EXPENDITURES							
Legal	\$ 58,339	\$ 66,963	\$ 74,992	\$ 64,056	\$ 80,000	\$ 100,000	25.00%
Prosecution	145,937	126,365	152,496	172,838	180,000	180,000	0.00%
Total Expenditure	<u>\$ 204,276</u>	<u>\$ 193,328</u>	<u>\$ 227,488</u>	<u>\$ 236,894</u>	<u>\$ 260,000</u>	<u>\$ 280,000</u>	<u>7.69%</u>
Supported by taxes and aid	\$ (149,837)	\$ (148,395)	\$ (179,397)	\$ (192,950)	\$ (210,000)	\$ (235,000)	11.90%

DEPARTMENT DESCRIPTION:

This department has responsibility for preparing and implementing the comprehensive plan and coordinating the overall development of the City. This includes assisting in the development of public improvements, drafting zoning ordinance regulations and amendments, processing applications such as rezoning, variance, site plan review, and conditional use permits. This department provides regular staff support to the Heritage Preservation Commission, Planning Commission, and Economic Development Commission. It also is responsible for enforcement and inspection of the City Code in regards to property maintenance, rental property licensing, and public nuisance. The department administers four established Tax Increment Financing Districts and other economic development efforts.

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 businesses and continue to develop city owned sites

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:

2022 2023 2024 Budget

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

Rental inspections	94	464	250
Code enforcement citations	62	96	80

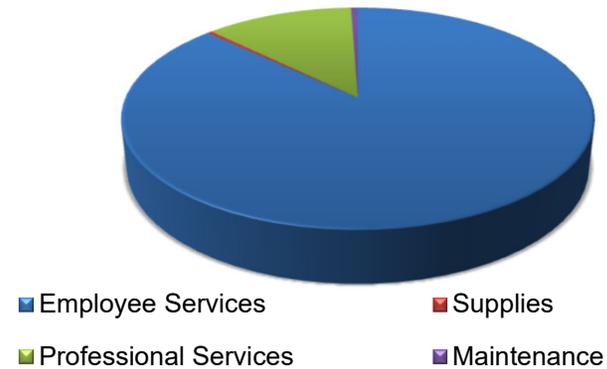
Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.
Measure effectiveness

Budget performance: expended vs budget	83.72%	82.72%	100%
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Highlights/Significant Changes for 2024:

The Planning and Community Development Department will continue to move redevelopment projects forward while working to retain existing businesses, enhance existing neighborhoods through code enforcement, maintain property values, and tax base. In 2023, rental housing inspections 464 total inspections and code enforcement citations 96 citations meeting the Council's goals to create a more expanded program. The Housing and Code Inspector obtained inspection certifications and will be a split position in 2024, completing flat fee building permits.

2024 EXPENDITURES BY CATEGORY



PER CAPITA EXPENSE:	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
Monthly	\$ 1.84	\$ 2.59	\$ 2.42
Annual	\$ 22.06	\$ 31.13	\$ 29.09

STAFFING LEVELS	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
FTE units budgeted	3.8	2.8	2.75

Authorized Personnel

Position	2022	2023	2024
Planning/Development Director	1	1	1
Senior City Planner	1	1	1
Housing and Code Inspector	1	1	0.5
Administrative Assistant	0	0.5	0.5

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

GENERAL FUND - PLANNING AND COMMUNITY DEVELOPMENT SUMMARY BUDGET

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
REVENUES							
Plan Check/Review Fees	\$ 1,195	\$ 8,060	\$ 7,800	\$ 8,399	\$ 3,000	\$ 9,000	200.00%
Code Violations	9,261	21,694	18,470	38,911	15,000	40,000	166.67%
Rental license inspection	43,209	39,090	40,546	63,303	50,000	65,000	30.00%
Vacant building registration	1,550	1,800	450	1,200	2,000	2,000	0.00%
Intergovernmental	-	-	-	16,000	-	-	0.00%
Miscellaneous	71	115	40	428	500	500	0.00%
Total Revenue	\$ 55,286	\$ 70,759	\$ 67,306	\$ 128,241	\$ 70,500	\$ 116,500	65.25%
EXPENDITURES							
Employee Services	\$ 333,717	\$ 364,156	\$ 359,950	\$ 340,935	\$ 484,092	\$ 458,640	-5.26%
Supplies	743	751	1,173	1,840	1,500	2,000	33.33%
Professional Services	52,936	49,768	51,189	54,638	74,760	63,720	-14.77%
Maintenance	4,038	3,861	-	2,480	4,000	3,000	-25.00%
Total Expenditure	\$ 391,434	\$ 418,536	\$ 412,312	\$ 399,893	\$ 564,352	\$ 527,360	-6.55%
Supported by taxes and aid	\$ (336,148)	\$ (347,777)	\$ (345,006)	\$ (271,652)	\$ (493,852)	\$ (410,860)	-16.81%

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

Implement Flock ALPR camera system at 5 locations within the City.

Fiscal responsibility and accountability in government

Implement a new admin citation system and offer online payment methods.

Protection and upkeep of city assets

Prepare a comprehensive plan for a more robust body-worn camera solution.

Other important objectives

Recruitment and retention of sworn and non-sworn police staff

Continue community and police engagements, enhancing public trust

PERFORMANCE MEASURES:

2022 2023 2024 Budget

Council goal: promote a safe, strong and vibrant downtown

Measure effectiveness

	2022	2023	2024 Budget
Assaults 5th Degree	122	184	165
Property Damage Crash	724	739	730
Calls for service	23,101	24,929	24,500
Number certified emergency managers	3	3	3
Number of animals picked up or trapped	71	110	120

Council goal: enhance communication with citizens

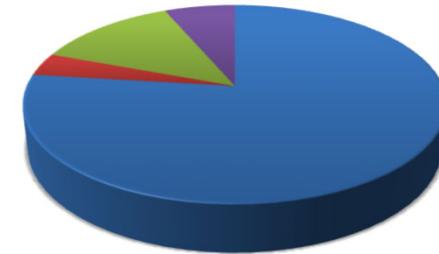
Measure outreach

	2022	2023	2024 Budget
Department press releases	3	3	3

Highlights/Significant Changes for 2024:

The Police Department piloted a designated traffic car program in the last quarter of 2023 which proved to be very effective and worthwhile. Traffic enforcement improves quality of life for Anoka residents and improves safety for the traveling public. Implementing an online payment option for parking fines will offer convenience for the public and will reduce staff time processing payments. Replacing an aging Body-Worn-Camera system will ensure police/public interactions are documented without the concern for equipment failure. Enhancing video technology within the downtown will aid in the successful investigation of incidents and deter criminal behavior.

2024 EXPENDITURES BY CATEGORY



■ Employee Services ■ Supplies ■ Professional Services ■ Maintenance

PER CAPITA EXPENSE:

	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
Monthly	\$ 26.78	\$ 24.38	\$ 27.43
Annual	\$ 321.39	\$ 292.55	\$ 329.21

STAFFING LEVELS

	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
FTE units budgeted	32.25	33.55	34.8

Authorized Personnel

	2022	2023	2024
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	3.25
Executive Assistant	1	1	1
Records Tech	3.5	3.5	3.5

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

GENERAL FUND - POLICE AND CIVIL DEFENSE SUMMARY BUDGET

REVENUES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Licenses	\$ 54,391	\$ 48,035	\$ 74,259	\$ 66,305	\$ 77,000	\$ 77,000	0.00%
State Aid Police Svcs	260,283	274,080	262,754	283,799	265,000	285,000	7.55%
Police Services	110,338	114,234	88,038	46,731	90,400	54,400	-39.82%
Intergovernmental	51,713	669,604	53,879	79,060	80,000	423,618	429.52%
Capital lease issue	-	-	-	460,513	-	-	0.00%
Miscellaneous	5,425	1,566	2,446	49,671	5,000	12,000	140.00%
Total Revenue	\$ 482,150	\$ 1,107,519	\$ 481,376	\$ 986,079	\$ 517,400	\$ 852,018	64.67%
EXPENDITURES							
Employee Services	\$ 3,743,101	\$ 3,499,132	\$ 3,993,797	\$ 4,221,363	\$ 4,241,000	\$ 4,589,871	8.23%
Supplies	133,959	97,152	137,872	201,222	126,000	223,500	77.38%
Professional Services	367,474	368,251	387,092	451,964	505,210	769,488	52.31%
Maintenance	327,673	1,035,976	427,444	296,331	430,900	384,800	-10.70%
Lease expense, principal	-	-	-	181,239	-	-	0.00%
Lease expense, interest	-	-	-	13,247	-	-	0.00%
Capital outlay, new lease	-	-	-	460,513	-	-	0.00%
Capital	27,036	19,465	-	-	-	-	0.00%
Total Expenditure	\$ 4,599,243	\$ 5,019,976	\$ 4,946,205	\$ 5,825,879	\$ 5,303,110	\$ 5,967,659	12.53%
Supported by taxes and aid	\$ (4,117,093)	\$ (3,912,457)	\$ (4,464,829)	\$ (4,839,800)	\$ (4,785,710)	\$ (5,115,641)	6.89%

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 (2) enforcement of the city's ordinances.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Provide training for landlords, managers and tenants in rental housing

Fiscal responsibility and accountability in government

Re-enter into contracts for SRO services at Anoka Schools

Protection and upkeep of city assets

Improve recruitment strategies for CSO officers

Other important objectives

Provide responsible beverage server training to local liquor establishments

Continue DARE program and local schools

PERFORMANCE MEASURES:

2022 2023 2024 Budget

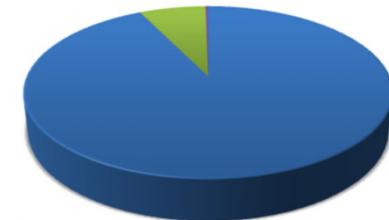
Council goal: promote a safe, strong and vibrant downtown
Measure effectiveness

	2022	2023	2024 Budget
Patrols in and around Anoka Schools	na	200	200
LMA meetings attended	4	4	6
Juvenile conferences	25	30	30
Dare program graduates	266	200	200

Highlights/Significant Changes for 2024:

The Police Department intends to re-enter into a contract with ISD #11 for SRO services. The Community Oriented Policing and Problem-Solving Unit (COPPS) uses public education and prevention efforts to provide a resource for the community to reduce crime. In 2024 public education will play a significant role in multi-housing living and management as well as in Anoka businesses and places of worship. The community engagement plan will be creative and robust to ensure the public/police relations remain strong.

2024 EXPENDITURES BY CATEGORY



■ Employee Services ■ Supplies
■ Professional Services ■ Maintenance

PER CAPITA EXPENSE:	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
Monthly	\$ 4.62	\$ 4.78	\$ 4.79
Annual	\$ 55.49	\$ 57.31	\$ 57.44

STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
FTE units budgeted	8.85	9.82	11.75

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
2024 BUDGET**

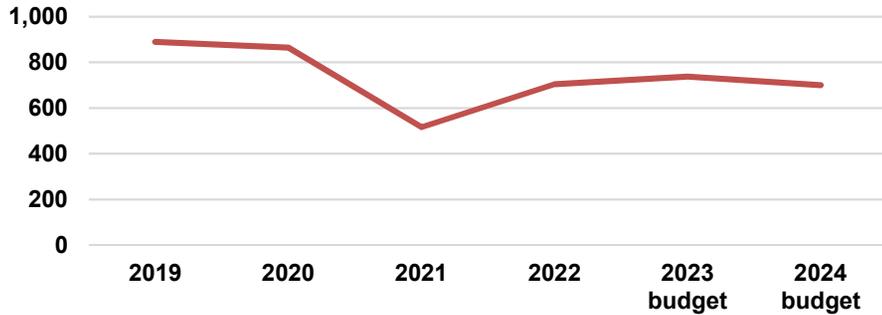
GENERAL FUND - SCHOOL LIAISON, SCHOOL SECURITY, DOWNTOWN SECURITY SUMMARY BUDGET

REVENUES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Police Services	\$ 99,161	\$ 139,234	\$ 149,723	\$ 159,499	\$ 150,000	\$ 78,500	-47.67%
AMRTC Police Services	-	-	-	-	-	-	0.00%
Anoka High Security	79,306	20,934	55,918	78,883	70,000	40,000	0.00%
Miscellaneous	43,648	7,550	-	-	-	-	0.00%
Total Revenue	\$ 222,115	\$ 167,718	\$ 205,641	\$ 238,382	\$ 220,000	\$ 118,500	-46.14%
EXPENDITURES							
Employee Services	\$ 714,053	\$ 681,465	\$ 876,514	\$ 952,096	\$ 971,340	\$ 965,543	-0.60%
Supplies	-	-	-	57	200	200	0.00%
Professional Services	33,960	36,956	44,764	49,328	64,370	72,400	12.47%
Maintenance	60,584	76,166	19,277	4,424	3,000	3,000	0.00%
Total Expenditure	\$ 808,597	\$ 794,587	\$ 940,555	\$ 1,005,905	\$ 1,038,910	\$ 1,041,143	0.21%
Supported by taxes and aid	\$ (586,482)	\$ (626,869)	\$ (734,914)	\$ (767,523)	\$ (818,910)	\$ (922,643)	12.67%

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.

Building Permits Issued



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

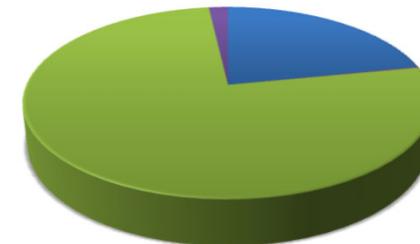
PERFORMANCE MEASURES:

	2022	2023	2024 Budget
Council goal: development, redevelopment and housing			
<i>Measure effectiveness and business efforts</i>			
Total number of inspections	3,499	2,531	2,800
Length of time for plan review commercial/residential	c - 5-6 weeks	c - 2-3 weeks	c - 2-3 weeks
	r - 2-4 weeks	r - 1-2 weeks	r - 1-2 weeks
Council goal: enhance communication with residents			
<i>Measure outreach</i>			
Number of permits processed via online software	1,301	1,280	1,200

Highlights/Significant Changes for 2024:

Continue to support efforts to streamline permitting process both through prompt inspection and response and also by upkeep of permitting software. Continue to utilize consultant for building and electrical inspection services. Train the Assistant Building Official to reduce the use of consultant, reducing expense and recapturing lost revenues. The City will be able to reduce wait times for plan review with the combined use of the consultant and staff. Fees were increased for 2024 to align with actual costs.

2024 EXPENDITURES BY CATEGORY



Employee Services Supplies
Professional Services Maintenance

PER CAPITA REVENUE OVER EXPENDITURE:	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
Monthly	\$ 1.25	\$ 0.92	\$ 2.04
Annual	\$ 14.96	\$ 11.04	\$ 24.45

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 2022	BUDGETED 2023	BUDGETED 2024
FTE units budgeted	1.20	2.23	1.75

Authorized Personnel

Building Permit Tech	1	1	1
Building Inspector	1	1	0
Assistant Building Official			0.5

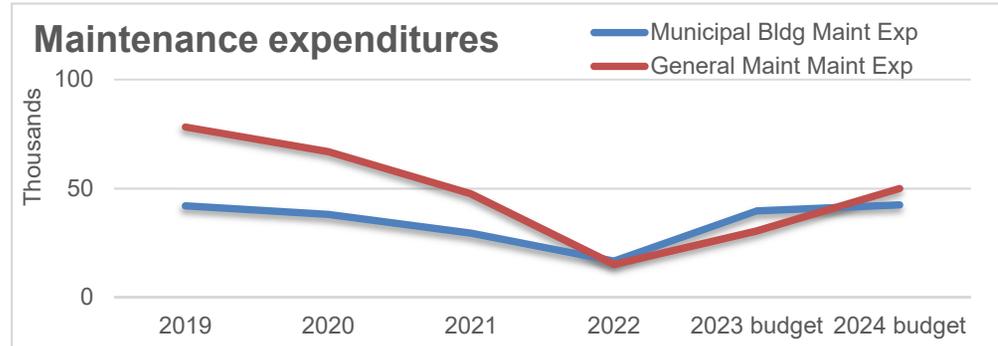
**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

GENERAL FUND - BUILDING INSPECTIONS SUMMARY BUDGET

REVENUES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Plan Check/Review Fees	\$ 56,400	\$ 78,721	\$ 105,728	\$ 140,223	\$ 80,000	\$ 140,000	75.00%
Building Permits	145,373	289,043	234,162	301,650	250,000	300,000	20.00%
Heating Permits	31,582	96,712	80,720	50,208	70,000	50,000	-28.57%
Plumbing Permits	18,580	22,074	25,167	19,668	30,000	25,000	-16.67%
Electrical Permits	29,467	42,959	45,547	43,978	40,000	45,000	12.50%
Building Permit Sur Charge	3,339	2,402	3,131	8,896	3,500	2,000	-42.86%
Total Revenue	<u>\$ 284,741</u>	<u>\$ 531,911</u>	<u>\$ 494,455</u>	<u>\$ 564,623</u>	<u>\$ 473,500</u>	<u>\$ 562,000</u>	<u>18.69%</u>
EXPENDITURES							
Employee Services	\$ 126,176	\$ 140,728	\$ 178,675	\$ 207,421	\$ 203,010	\$ 96,760	-52.34%
Supplies	133	167	181	1,127	400	400	0.00%
Professional Services	35,679	33,026	58,119	69,918	56,060	337,980	502.89%
Maintenance	11,250	14,583	4,011	15,010	13,912	8,001	-42.49%
Total Expenditure	<u>\$ 173,238</u>	<u>\$ 188,504</u>	<u>\$ 240,986</u>	<u>\$ 293,476</u>	<u>\$ 273,382</u>	<u>\$ 443,141</u>	<u>62.10%</u>
	\$ 111,503	\$ 343,407	\$ 253,469	\$ 271,147	\$ 200,118	\$ 118,859	-40.61%

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: **2022** **2023** **2024 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)	112,834	98,952	104,500
	new 2023	-1.59%	-0.95%
Measurable electric in kWh (goal of .5% reduction in 3 year avg)	1,442,270	1,469,400	1,471,000
	new 2023	0.42%	-0.69%

Council goal: protect city assets through maintenance

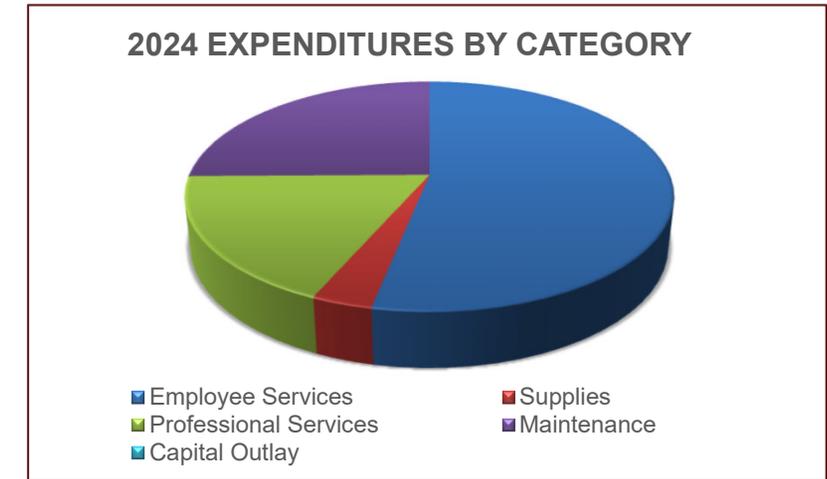
Measure effort

	2022	2023	2024 Budget
Create checklist to monitor regular maintenance request completion	na	Staffing shortage	Staffing shortage

Highlights/Significant Changes for 2024:

The 2024 budget has been created with the expectation that a facilities maintenance position vacated in 2023 through retirement will be filled. This position has been opened several times and reworked to find qualified individuals. The budget reflects a reduction to salaries and increases to professional services as some vital maintenance items that can not be completed by other staff members will need to be hired out. The new staff member will be expected to create and implement a method to track regular maintenance jobs throughout the City.

2024 EXPENDITURES BY CATEGORY



PER CAPITA EXPENSE:	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
Monthly	\$ 1.22	\$ 3.11	\$ 1.86
Annual	\$ 14.65	\$ 37.31	\$ 22.27

STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
FTE units budgeted	1.95	1.75	1.75

Authorized Personnel

	2022	2023	2024
Facilities Maintenance	1	1	1
Janitor	1	1	1

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

GENERAL FUND - MUNICIPAL BUILDING AND GENERAL MAINTENANCE SUMMARY BUDGET

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
REVENUES							
Intergovernmental	\$ -	\$ 128,392	\$ 1,000	\$ -	\$ 270,000	\$ -	100.00%
Total Revenue	\$ -	\$ 128,392	\$ 1,000	\$ -	\$ 270,000	\$ -	0.00%
EXPENDITURES							
Employee Services	\$ 113,974	\$ 128,532	\$ 135,656	\$ 128,740	\$ 190,790	\$ 214,660	12.51%
Supplies	720	20,782	22,646	8,752	13,800	13,800	0.00%
Professional Services	52,312	61,834	62,567	77,916	58,960	73,700	25.00%
Maintenance	143,574	263,549	95,105	50,236	114,800	101,600	-11.50%
Capital Outlay	10,744	-	-	-	298,000	-	100.00%
Total Expenditure	\$ 321,324	\$ 474,697	\$ 315,974	\$ 265,644	\$ 676,350	\$ 403,760	-40.30%
Supported by taxes and aid	\$ (321,324)	\$ (346,305)	\$ (314,974)	\$ (265,644)	\$ (406,350)	\$ (403,760)	-0.64%

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:

2022 2023 2024 Budget

Council goal: maintenance of assets

Measure effectiveness and effort

Miles of roadway resurfaced	2.7	4.2	1.0
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Council goal: enhance communication with residents

Measure outreach

Days to close a request for service from community	<i>new in 2023</i>	<i>Emergency - 1 Noneme - 3-5</i>	3 business days
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Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.

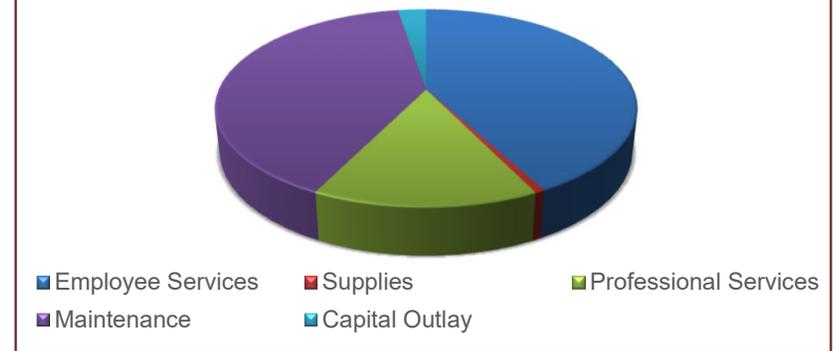
Measure effectiveness

Budget performance: expended vs budget	81.14%	102.98%	100%
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Highlights/Significant Changes for 2024:

The 2023 budget for the street maintenance department was amended in early 2023 to provide for funding for emergency street repairs. Most of Minnesota experienced a significant deterioration in street surfaces due to the freeze/thaw cycles of winter 2022/2023. The street maintenance department will look to add one new staff member in 2024, and reduced salary costs through retirement of higher paid staff. The engineering department will continue to outsource GIS location services rather than adding staff.

2024 EXPENDITURES BY CATEGORY



PER CAPITA EXPENSE:

	<u>2022</u>	<u>2023</u>	<u>2024</u>
Monthly	\$ 6.87	\$ 14.02	\$ 8.74
Annual	\$ 82.46	\$ 168.26	\$ 104.84

STAFFING LEVELS

	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE units budgeted	9.00	8.40	9.40

Authorized Personnel

Public Services Director	1	1	1
Assistant City Engineer	1	1	1
Streets Supervisor	1	1	1
Maintenance	7	7	8

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

GENERAL FUND - ENGINEERING AND STREET MAINTENANCE SUMMARY BUDGET

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
REVENUES							
Franchise Fees	\$ 931,357	\$ 939,130	\$ 992,054	\$ 974,244	\$ 940,000	\$ 975,000	3.72%
Permits	-	100	-	50	-	-	0.00%
Intergovernmental	210,950	234,385	213,749	235,543	549,000	235,000	-57.19%
Miscellaneous	349	-	2,491	4,516	1,500	3,000	100.00%
Total Revenue	<u>\$ 1,142,656</u>	<u>\$ 1,173,615</u>	<u>\$ 1,208,294</u>	<u>\$ 1,214,353</u>	<u>\$ 1,490,500</u>	<u>\$ 1,213,000</u>	<u>-18.62%</u>
EXPENDITURES							
Employee Services	\$ 721,923	\$ 647,485	\$ 632,737	\$ 612,254	\$ 797,490	\$ 800,000	0.31%
Supplies	14,290	6,688	7,121	7,846	12,400	12,400	0.00%
Professional Services	88,533	97,424	121,964	188,911	249,400	277,490	11.26%
Maintenance	586,495	552,131	554,790	685,663	1,957,780	761,665	-61.10%
Capital Outlay	47,454	-	48,710	-	33,000	48,960 *	48.36%
Total Expenditure	<u>\$ 1,458,695</u>	<u>\$ 1,303,728</u>	<u>\$ 1,365,322</u>	<u>\$ 1,494,674</u>	<u>\$ 3,050,070</u>	<u>\$ 1,900,515</u>	<u>-37.69%</u>
Supported by taxes and aid	\$ (316,039)	\$ (130,113)	\$ (157,028)	\$ (280,321)	\$ (1,559,570)	\$ (687,515)	-55.92%

EN23-08 Highway 10 Change order #13 \$13,960 *
ST 20-01 Sidewalk extensions \$35,000

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, and the Christmas Tree Lighting. The City also supports other events put on in the City like Riverfest, Anoka Halloween, and the Food Truck Festival.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Support 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:

2022 2023 2024 Budget

Council goal: enhance communication with residents

Measure outreach and engagement

Total taxable event and restaurant business	309 events \$1,237,656	318 events \$1,242,000	340 events \$1,250,000
Facebook campaign reach and impressions	na na	62,429 177,141	65,000 185,000

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

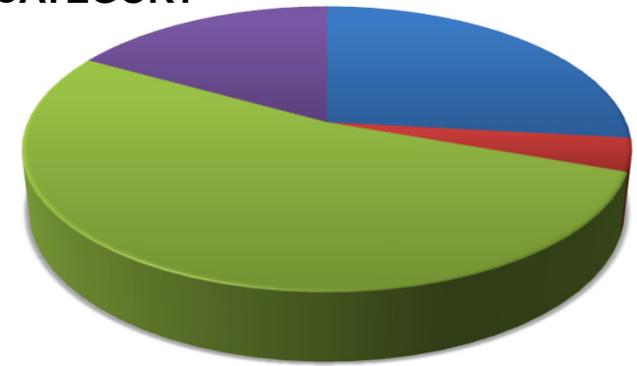
Measure effectiveness

Rent/commission to total maint, taxes, and utilities of the Event Center	58.69%	74.54%	79.20%
Budget performance: expended vs budget	94.54%	131.24%	100%

Highlights/Significant Changes for 2024:

The City has negotiated a new contract with the banquet and restaurant operator effective in 2024. The new contract shares costs related to these leased facilities more equitably. 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. When sponsorship is not available staff will review event dates, or size and adjust accordingly

2024 EXPENDITURES BY CATEGORY



Employee Services Supplies Professional Services Maintenance

PER CAPITA EXPENSE:	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
Monthly	\$ 1.43	\$ 1.38	\$ 1.53
Annual	\$ 17.15	\$ 16.51	\$ 18.39

STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
FTE units budgeted	0.40	0.62	0.62

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

GENERAL FUND - SPECIAL EVENTS AND EVENT CENTER SUMMARY BUDGET

REVENUES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Lease Income	\$ 23,640	\$ 21,234	\$ 31,242	\$ 52,972	\$ 25,400	\$ 72,192	184.22%
Rent Income	24,373	40,250	43,000	52,664	48,000	48,000	0.00%
Charges for services	-	5,318	5,911	5,058	-	-	0.00%
Intergovernmental	-	4,630	-	-	-	-	0.00%
Miscellaneous	29,141	259	9,070	6,420	300	4,000	1233.33%
Total Revenue	\$ 77,154	\$ 71,691	\$ 89,223	\$ 117,114	\$ 73,700	\$ 124,192	68.51%
EXPENDITURES							
Employee Services	\$ 54,755	\$ 69,631	\$ 76,481	\$ 112,376	\$ 82,550	\$ 85,920	4.08%
Supplies	14,579	17,722	11,304	12,751	12,000	12,000	0.00%
Professional Services	170,212	162,700	158,667	139,579	142,720	169,010	18.42%
Maintenance	118,286	42,937	45,174	46,222	62,000	54,000	-12.90%
Capital Outlay	-	35,005	-	-	-	12,500 *	100.00%
Total Expenditures	\$ 357,832	\$ 327,995	\$ 291,626	\$ 310,928	\$ 299,270	\$ 333,430	11.41%
Supported by taxes and aid	\$ (280,678)	\$ (256,304)	\$ (202,403)	\$ (193,814)	\$ (225,570)	\$ (209,238)	-7.24%

GH23-24 Greenhaven Event Center Patio furniture \$12,500 *

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

Boost concession sales, umbrella rentals and parties 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:

2022 2023 2024 Budget

Council goal: enhance communication with residents

Measure outreach and engagement

	2022	2023	2024 Budget
Notify Me subscribers to parks/rec of City website	591	697	700
Pool facebook followers	8,220	8,500	9,000
User survey responses	new in 2023	206	250
Senior trips and outings	75	60	75
Senior daily svc passengers	1,641	1,420	1,500

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

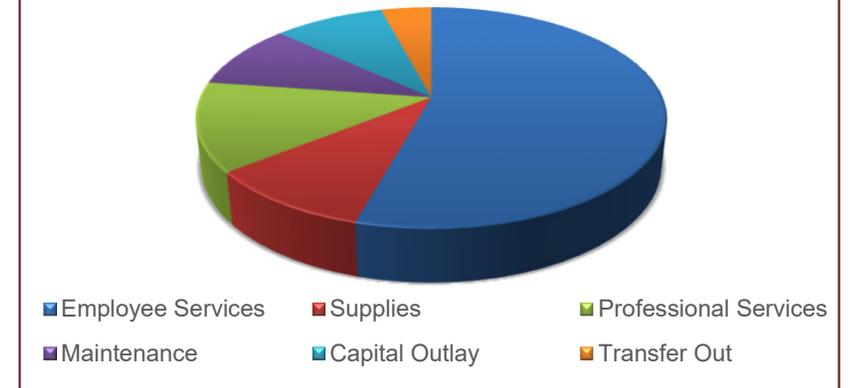
Measure effectiveness

	2022	2023	2024 Budget
Concession stand gross profit	62.28%	56.95%	60.00%
Percent of the 42 boat slips that were leased out	84%	76%	100%

Highlights/Significant Changes for 2024:

Lower than normal water levels on the Rum River resulted in lower boat slip rentals. The City has included channel maintenance in future budgets, and budgeted river dredging to increase access for boaters. This is expected to increase boat slip leases. The Aquatic Center has budgeted FunBrella shade solutions at the Aquatic Center. These poolside products can be rented for a fee and with proper maintaince the revenues received will exceed the cost of the items. The Senior Center will have flooring replaced in 2024 which will make it safer and more attractive and will encourage more use of the Center.

2024 EXPENDITURES BY CATEGORY



PER CAPITA EXPENSE:	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
Monthly	\$ 5.05	\$ 7.18	\$ 5.56
Annual	\$ 60.59	\$ 86.15	\$ 66.73

STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
FTE units budgeted	3.45	3.79	3.80

Authorized Personnel

	2022	2023	2024
Recreation Manager	1	1	1
Senior Center PT	4	4	7
Seasonal Staff	31	72	75
(PT Pool and ice rinks)			

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

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

REVENUES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Use of Parks & Fields	\$ 27,692	\$ 9,771	\$ 36,314	\$ 32,530	\$ 40,000	\$ 35,000	-12.50%
Pool Admission	209,365	63,511	230,800	230,689	198,000	238,000	20.20%
Swimming Lessons	61,300	57,367	79,304	86,143	73,000	85,000	16.44%
Concession Stand Sales	53,942	9,740	58,080	62,826	45,000	65,000	44.44%
Pool Lease/Merchandise	2,738	2,192	16,090	9,711	8,280	18,080	118.36%
Senior Center Activity	32,643	5,733	19,566	31,581	36,500	36,500	0.00%
River Slip Rental	30,036	28,666	41,956	53,831	63,600	50,000	-21.38%
Intergovernmental	-	8,285	-	-	561,168	65,000	-88.42%
Miscellaneous	-	5,206	1,246	4,839	500	4,500	800.00%
Transfer in	-	-	-	135,000	-	-	0.00%
Total Revenue	\$ 417,716	\$ 190,471	\$ 483,356	\$ 647,150	\$ 1,026,048	\$ 597,080	-41.81%
EXPENDITURES							
Employee Services	\$ 492,068	\$ 454,035	\$ 541,253	\$ 563,824	\$ 611,980	\$ 657,410	7.42%
Supplies	69,623	31,802	65,626	105,482	91,200	120,200	31.80%
Professional Services	127,089	92,741	120,472	152,355	162,480	157,120	-3.30%
Maintenance	117,611	147,487	85,124	94,192	107,400	114,900	6.98%
Capital Outlay	-	-	22,749	182,440	561,168	110,000 *	-80.40%
Transfer Out	-	-	-	-	27,500	50,000	81.82%
Total Expenditures	\$ 806,391	\$ 726,065	\$ 835,224	\$ 1,098,293	\$ 1,561,728	\$ 1,209,630	-22.55%
Supported by taxes and aid	\$ (388,675)	\$ (535,594)	\$ (351,868)	\$ (451,143)	\$ (535,680)	\$ (612,550)	14.35%

AC11-01 Pool filter element replacment \$45,000 *
Three Funbrella rental loungers \$65,000
Transfer out \$50,000 2024 balance due on internal loan

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:

2022 2023 2024 Budget

Council goal: maintenance of assets

Measure effectiveness and effort

Plant new or replacement park trees	160	120	160
Trails realigned or repaired	400'	600'	500'
Playgrounds inspected	10	12	12

Council goal: strong, safe and vibrant downtown

Measure effectiveness and effort

Hanging baskets and pots	291	294	290
Average time for downtown sidewalks clear after 2"	12 hours	12 hours	12 hours

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

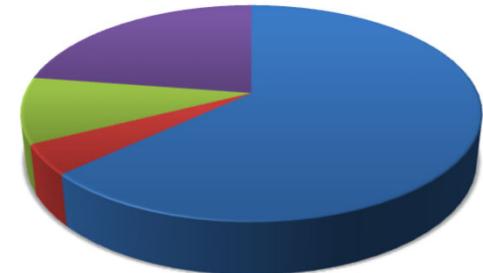
Measure effectiveness

Special funding or grants applied for	Emerald Ash Borer \$150,000	DNR Trail Grant \$200,000	Shade Tree Program \$491,460
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Highlights/Significant Changes for 2024:

Staff continues to record an average of 12 total hours to clear 2" snowfalls from the Central Business District. Winter of 2023-2024 has had unually low snowfalls, which may result in savings in labor costs. The Park Maintenance and City Beautification department combined were able to decrease expenditure budgets for 2024 by 6.4%. Most of this savings is in reduction to capital projects budgeted in 2024. Fewer expenses related to Emerald Ash Borer mitigation efforts reduced maintenance costs overall.

2024 EXPENDITURES BY CATEGORY



Employee Services Supplies Professional Services
Maintenance Capital Outlay

PER CAPITA EXPENSE:	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
Monthly	\$ 6.90	\$ 6.71	\$ 6.28
Annual	\$ 82.75	\$ 80.51	\$ 75.36

STAFFING LEVELS	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
FTE units budgeted	5.65	6.49	6.50

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
2024 BUDGET**

GENERAL FUND - PARK MAINTENANCE & CITY BEAUTIFICATION SUMMARY BUDGET

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
REVENUES							
Intergovernment	\$ -	\$ 13,693	\$ 10,487	\$ 15,020	\$ 80,000	\$ -	-100.00%
Lease Income	-	2,800	-	4,257	-	-	0.00%
Park Donations	12,256	5,946	340	6,433	2,000	2,000	0.00%
Miscellaneous	6,246	3,287	9,001	14,469	3,000	3,000	0.00%
Transfers In	263,500	200,500	400,000	200,000	-	-	0.00%
Total Revenue	<u>\$ 282,002</u>	<u>\$ 226,226</u>	<u>\$ 419,828</u>	<u>\$ 240,179</u>	<u>\$ 85,000</u>	<u>\$ 5,000</u>	<u>-94.12%</u>
EXPENDITURES							
Employee Services	\$ 663,482	\$ 692,087	\$ 724,441	\$ 788,802	\$ 756,580	\$ 861,660	13.89%
Supplies	73,674	49,664	57,834	67,632	61,200	61,200	0.00%
Professional Services	86,159	88,467	111,277	97,294	90,490	134,400	48.52%
Maintenance	250,377	284,658	295,108	533,821	381,100	308,800	-18.97%
Capital Outlay	57,791	-	-	12,412	170,000	-	-100.00%
Total Expenditures	<u>\$ 1,131,483</u>	<u>\$ 1,114,876</u>	<u>\$ 1,188,660</u>	<u>\$ 1,499,961</u>	<u>\$ 1,459,370</u>	<u>\$ 1,366,060</u>	<u>-6.39%</u>
Supported by taxes and aid	\$ (849,481)	\$ (888,650)	\$ (768,832)	\$ (1,259,782)	\$ (1,374,370)	\$ (1,361,060)	-0.97%

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.

2024 HIGHLIGHTS

- Annual payment to joint fire - \$811,544

- Separate debt levy, no transfer out for debt

- Fund balance increased \$1.06 million from 2019 to 2022

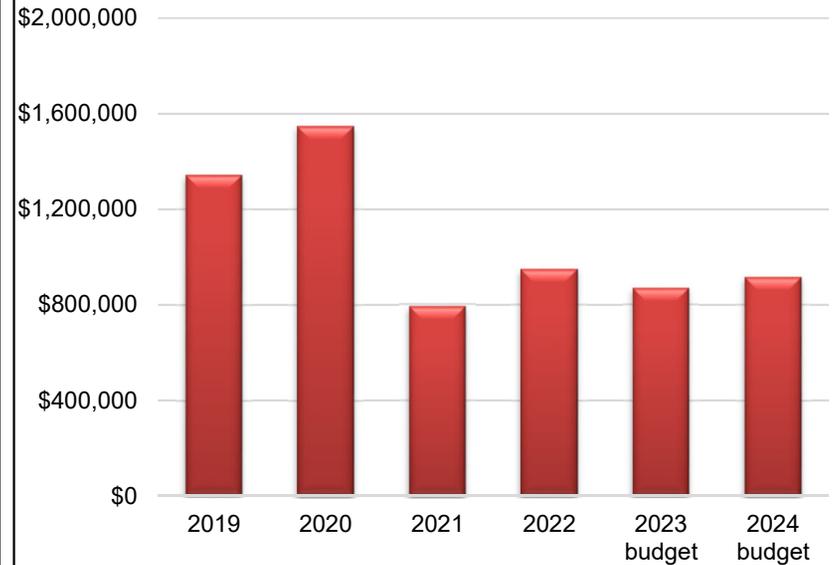
- Emergency budget appropriation of \$1,000,000 in 2023 for street repairs

- Capital lease expenses for city wide copier lease recorded in unallocated dept

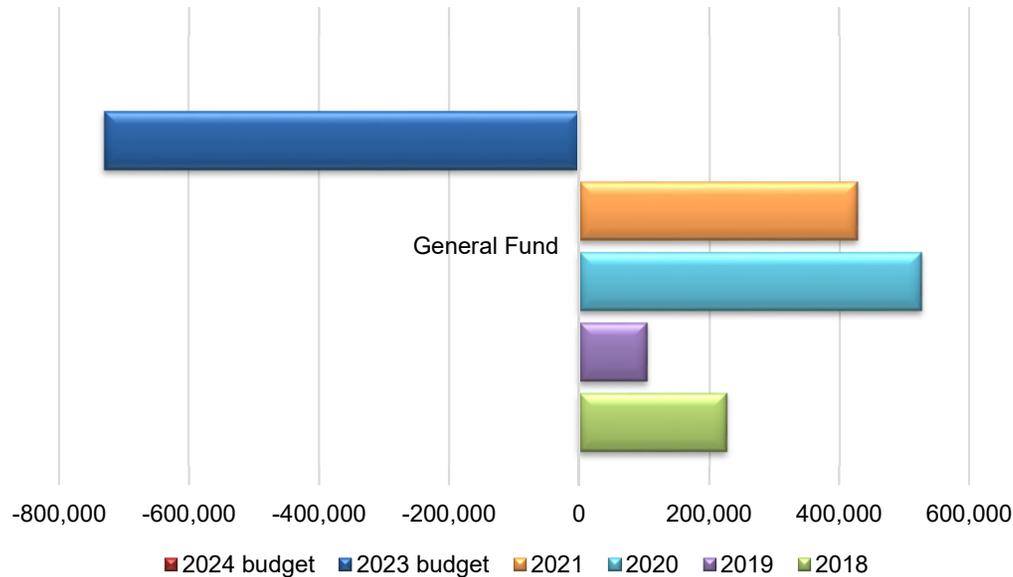
- The City will transfer out \$71,500 to support Golf capital expenditures in 2024

- There is no budgeted use of fund balance for 2024

UNALLOCATED EXPENDITURES BY YEAR



Changes in General Fund balance



EXPENDITURES:	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
Fire Services	\$ 738,554	\$ 765,556	\$ 811,544
Contractual services	36,163	31,700	31,700
Contingency	40,643	71,500	71,500
Capital Expense	132,751	-	-
Transfer to Golf	-	-	71,500
TOTAL	\$ 948,111	\$ 868,756	\$ 986,244

PER CAPITA EXPENSE:	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
Monthly	\$ 4.36	\$ 3.99	\$ 4.53
Annual	\$ 52.30	\$ 47.93	\$ 54.41

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

GENERAL FUND - UNALLOCATED SUMMARY BUDGET

REVENUES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Property Taxes	\$ 5,700,793	\$ 5,940,384	\$ 5,317,568	\$ 6,032,962	\$ 7,562,372	\$ 8,775,400	16.04%
Fiscal Disparities	1,299,470	1,342,526	1,404,581	1,375,822	-	-	0.00%
Local Government Aid	1,800,824	1,976,993	2,039,715	2,063,656	2,089,456	2,455,066	17.50%
Intergovernmental	28,509	-	-	-	154,000	-	0.00%
Interest Earnings	205,823	40,923	14,209	30,923	20,000	80,000	300.00%
Gain or (loss) from Inv	36,500	3,171	(52,856)	(125,756)	-	-	0.00%
Miscellaneous	34,194	36,262	37,901	38,722	33,000	33,000	0.00%
Capital lease issue	-	-	-	132,751	-	-	0.00%
Transfers In	500,000	600,000	700,000	870,000	700,000	700,000	0.00%
Use of Fund Balance	-	-	-	-	580,000	-	-100.00%
Total Revenue	\$ 9,606,113	\$ 9,940,259	\$ 9,461,118	\$10,419,080	\$11,138,828	\$ 12,043,466	8.12%
EXPENDITURES							
Supplies	\$ -	\$ -	\$ -	\$ 255	\$ -	\$ -	0.00%
Professional Services	59,568	21,614	35,721	35,908	31,700	31,700	0.00%
Maintenance	7,605	-	15,752	30,475	71,500	71,500	0.00%
Capital Expense	1,209	-	-	-	-	-	0.00%
Lease expense, principal	-	-	-	9,071	-	-	0.00%
Lease expense, interest	-	-	-	1,097	-	-	0.00%
Capital outlay, new lease	-	-	-	132,751	-	-	0.00%
Joint Fire Operations	706,800	725,300	739,200	738,554	765,556	811,544	6.01%
Transfer Out	567,000	800,000	-	-	-	71,500	100.00%
Total Expenditures	\$ 1,342,182	\$ 1,546,914	\$ 790,673	\$ 948,111	\$ 868,756	\$ 986,244	13.52%
	\$ 8,263,931	\$ 8,393,345	\$ 8,670,445	\$ 9,470,969	\$10,270,072	\$ 11,057,222	7.66%

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
SPECIAL REVENUE FUNDS SUMMARY BUDGET**

SOURCES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Taxes	\$ 695	\$ 791	\$ 893	\$ 1,004	\$ 800	\$ 1,000	25.00%
Licenses & Permits	48,643	44,683	44,701	52,185	40,000	40,500	1.25%
Intergovernmental	-	-	-	-	60,000	-	-100.00%
Charges for Services	157,691	269,162	354,124	408,796	347,000	389,000	12.10%
Fines & Forfeitures	38,990	35,831	59,393	28,032	45,000	37,000	-17.78%
Interest Earnings	49,841	27,711	9,927	(10,819)	33,610	38,450	14.40%
Gain(loss) fair value of inv	15,152	719	(16,140)	-	-	-	0.00%
Miscellaneous	36,009	29,740	33,151	36,927	34,840	36,550	4.91%
Sale of fixed asset	8,050	-	2,500	-	-	-	0.00%
Transfers In/Reserves	-	-	-	-	57,130	483,970	747.14%
Total Revenue	\$ 355,071	\$ 408,637	\$ 488,549	\$ 516,125	\$ 618,380	\$ 1,026,470	65.99%
USES							
General Government	\$ 3,989	\$ 125,554	\$ 267,448	\$ 280,138	\$ 269,550	\$ 286,700	6.36%
Public Safety	73,993	107,376	84,687	147,940	88,210	108,670	23.19%
Public Works	84,655	82,808	98,679	107,984	76,020	74,780	-1.63%
Parks	67,160	66,297	69,662	69,851	73,500	71,120	-3.24%
Capital Outlay	17,723	13,355	251,272	82,380	85,000	295,000	247.06%
Transfer out	-	-	-	135,000	-	185,000	100.00%
Total Expenditures	\$ 247,520	\$ 395,390	\$ 771,748	\$ 823,293	\$ 592,280	\$ 1,021,270	72.43%
Net Change in Fund Balance	\$ 107,551	\$ 13,247	\$ (283,199)	\$ (307,168)	\$ 60,730	\$ (243,770)	
Fund Balance	\$ 2,395,332	\$ 2,408,579	\$ 2,125,380	\$ 1,818,212	\$ 1,878,942	\$ 1,635,172	-12.97%

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:

2022 2023 2024 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

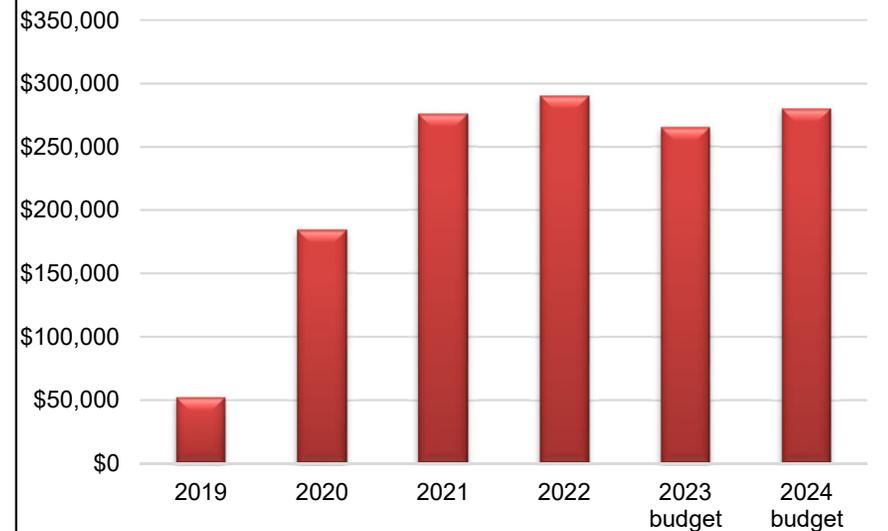
Measure effectiveness

	2022	2023	2024 Budget
Interest on current SAC loans	\$1,740	\$1,406	\$1,000
Number of active SAC loans	2	2	2
Interest on current internal loans	\$0	\$3,375	\$3,000
Number of active SAC loans	1	1	1
Sewer access fees received	\$278,320	\$228,620	\$280,000
SAC fees paid, less discount	\$275,537	\$226,334	\$280,000

Highlights/Significant Changes for 2024:

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. In 2024 the fund will receive \$185,000 for improvements to the City parking lots and ramps.

URBAN REDEVELOPMENT CHARGES FOR SERVICES



	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
Net change in fund balance	\$ (129,100)	\$ 26,100	\$ (109,100)
Fund balance	\$ 1,392,649	\$ 1,418,749	\$ 1,309,649

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

URBAN REDEVELOPMENT FUND SUMMARY BUDGET

	2019	2020	2021	2022	2023	2024	PERCENT
REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Service Availability	\$ 52,095	\$ 184,065	\$ 275,667	\$ 290,146	\$ 265,000	\$ 280,000	5.66%
Interest Earnings	30,274	17,347	7,007	5,899	26,500	26,500	0.00%
Gain or (loss) from Inv	8,962	525	(11,186)	(14,397)	-	-	0.00%
Transfer in	-	-	-	-	-	50,000	100.00%
Use of Fund Balance	-	-	-	-	-	109,100	0.00%
Total Revenue	\$ 91,331	\$ 201,937	\$ 271,488	\$ 281,648	\$ 291,500	\$ 465,600	59.73%
EXPENDITURES							
Personel	\$ 90	\$ 100	\$ 120	\$ 200	\$ 400	\$ 600	50.00%
Professional Charges	11	125,035	263,388	275,548	265,000	280,000	5.66%
Transfer out	-	-	-	135,000	-	185,000	0.00%
Total Expenditures	\$ 101	\$ 125,135	\$ 263,508	\$ 410,748	\$ 265,400	\$ 465,600	75.43%
Net Change in Fund Balance	\$ 91,230	\$ 76,802	\$ 7,980	\$ (129,100)	\$ 26,100	\$ (109,100)	
Fund Balance	\$ 1,436,967	\$ 1,513,769	\$ 1,521,749	\$ 1,392,649	\$ 1,418,749	\$ 1,309,649	-7.69%

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:

2022 2023 2024 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

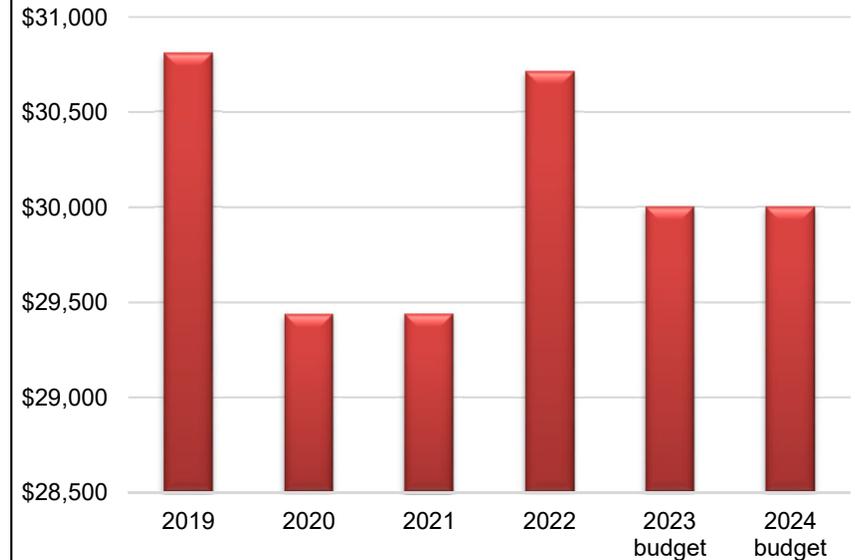
	2022	2023	2024 Budget
Change in total participants	239, 4.8%	147, 2.9%	100, 1.9%
Total Round Up participation	40.21%	41.34%	42.50%
Commercial participation	36.86%	36.79%	37.00%
Residential participation	40.57%	42.06%	42.50%
Anoka County participation	40.23%	41.40%	41.75%
Hennepin County participation	40.14%	41.17%	41.50%

Highlights/Significant Changes for 2024:

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 three years have shown more people willing to participate. Utility billing representatives continue to introduce this program to every new customer.

ROUND UP DONATIONS



	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
Net change in fund balance	\$ 1,381	\$ -	\$ -
Fund balance	\$ 5,250	\$ 5,250	\$ 5,250

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
ROUND UP FUND SUMMARY BUDGET**

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
REVENUES							
Other Revenue	30,337	29,435	29,436	30,714	30,000	30,000	0.00%
Interest Earnings	\$ 345	\$ 89	\$ 54	\$ 48	\$ 50	\$ 50	0.00%
Gain(loss) fair value of inv	125	(17)	(85)	(202)	-	-	0.00%
Total Revenue	<u>\$ 30,807</u>	<u>\$ 29,507</u>	<u>\$ 29,405</u>	<u>\$ 30,560</u>	<u>\$ 30,050</u>	<u>\$ 30,050</u>	<u>0.00%</u>
EXPENDITURES							
Contractual Services	\$ 26,112	\$ 44,646	\$ 29,572	\$ 29,100	\$ 30,050	\$ 30,050	0.00%
Bad Debt Expense	18	22	41	79	-	-	0.00%
Total Expenditures	<u>\$ 26,130</u>	<u>\$ 44,668</u>	<u>\$ 29,613</u>	<u>\$ 29,179</u>	<u>\$ 30,050</u>	<u>\$ 30,050</u>	<u>0.00%</u>
Net Change in Fund Balance	\$ 4,677	\$ (15,161)	\$ (208)	\$ 1,381	\$ -	\$ -	
Fund Balance	\$ 19,238	\$ 4,077	\$ 3,869	\$ 5,250	\$ 5,250	\$ 5,250	0.00%

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:

2022 2023 2024 Budget

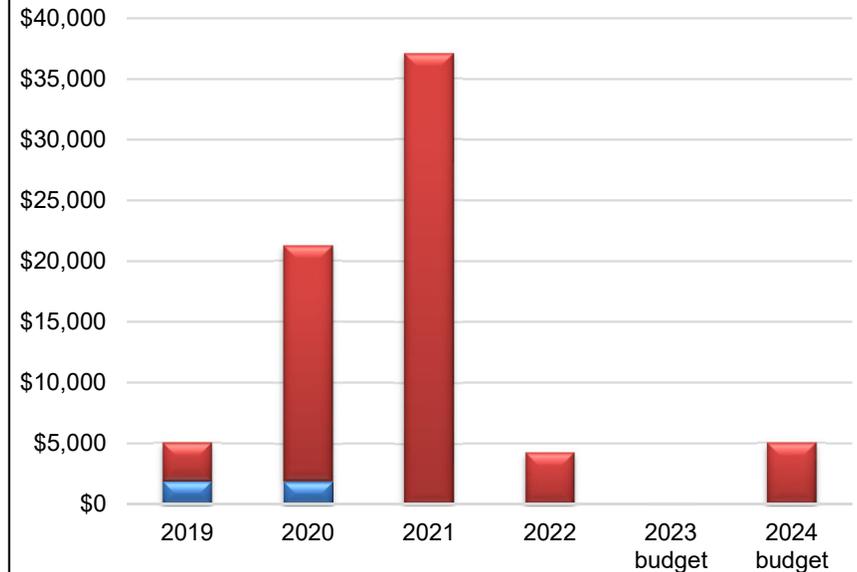
Goal of special revenue fund established by Council: process forfeitures per law, and designate funds to be used in prevention and enforcement as allowed by law
Measure effectiveness

	2022	2023	2024 Budget
Number of DWI forfeitures	0	1	3
Number of DWI arrests	33	54	40
Number of narcotic forfeitures	1	2	4
Number of narcotic arrests	78	70	70

Highlights/Significant Changes for 2024:

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>2022</u>	<u>BUDGETED</u> <u>2023</u>	<u>BUDGETED</u> <u>2024</u>
Net change in fund balance	\$ (47,760)	\$ -	\$ -
Fund balance	\$ 27,546	\$ 27,546	\$ 27,546

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

POLICE FORFEITURE FUND SUMMARY BUDGET

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
REVENUES							
Fines and forfeitures	\$ 3,100	\$ 19,327	\$ 37,053	\$ 4,212	\$ -	\$ 5,000	100.00%
Interest Earnings	467	433	212	713	-	1,500	100.00%
Gain(loss) fair value of inv	136	31	(505)	(52)	-	-	0.00%
Sale of fixed asset	7,550	-	-	-	-	-	0.00%
Total Revenue	<u>\$ 11,253</u>	<u>\$ 19,791</u>	<u>\$ 36,760</u>	<u>\$ 4,873</u>	<u>\$ -</u>	<u>\$ 6,500</u>	<u>100.00%</u>
EXPENDITURES							
Professional Services	\$ 300	\$ 5,759	\$ 830	\$ 52,633	\$ -	\$ 6,500	100.00%
Supplies	-	4,755	-	-	-	-	0.00%
Total Expenditures	<u>\$ 300</u>	<u>\$ 10,514</u>	<u>\$ 830</u>	<u>\$ 52,633</u>	<u>\$ -</u>	<u>\$ 6,500</u>	<u>100.00%</u>
Net Change in Fund Balance	\$ 10,953	\$ 9,277	\$ 35,930	\$ (47,760)	\$ -	\$ -	
Fund Balance	\$ 30,099	\$ 39,376	\$ 75,306	\$ 27,546	\$ 27,546	\$ 27,546	0.00%

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:

2022 2023 2024 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

	2022	2023	2024 Budget
% of Revenues to expenses	77%	130%	43%
% of expenditures covered by fund balance forward	23%	0%	57%
Budget to Actual Use of Fund Balance	b - \$0.00	b \$11,250	B - \$139,870
	a - \$32,812	a - \$0	Actual

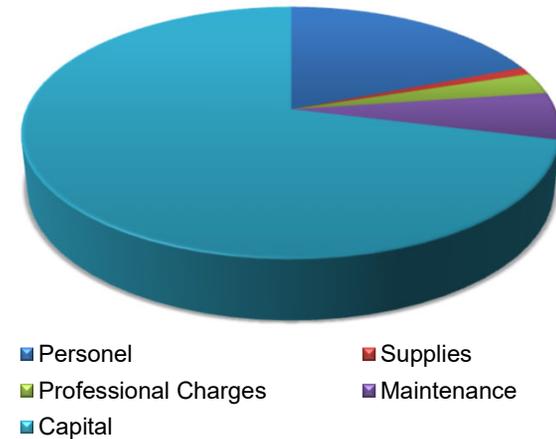
Highlights/Significant Changes for 2024:

In 2024 the non-resident purchase price for traditional graves was increased to support the increased costs of long term maintenance. The fund will use current revenues and fund balance in 2024 to upgrade fencing from chain link to decorative rod iron with stone pillars. Installation and sales of new columbariums and setting up another section of cremation graves will meet current demand.

AVAILABILITY

	<u>2022</u>	<u>2023</u>	<u>2024</u>
Cremation gravesites	19	11	20
Columbarium niches	133	117	140
Section 6-5 gravesites	362	345	320

2024 EXPENDITURES BY CATEGORY



STAFFING LEVELS

	<u>ACTUAL</u>	<u>BUDGETED</u>	<u>BUDGETED</u>
	<u>2022</u>	<u>2023</u>	<u>2024</u>
FTE units budgeted	0.65	0.20	0.20
Net change in fund balance	\$ (34,454)	\$ (11,250)	\$ (139,870)
Fund balance	\$ 393,464	\$ 382,214	\$ 242,344

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

CEMETERY MAINTENANCE FUND SUMMARY BUDGET

REVENUES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Interment	\$ 26,585	\$ 27,105	\$ 30,040	\$ 34,275	\$ 29,000	\$ 30,000	3.45%
Perpetual Care	23,647	16,822	11,729	24,775	16,000	19,000	18.75%
Marker Permit	6,828	7,075	9,100	7,600	7,000	8,000	14.29%
Grave Purchase	48,536	32,805	25,452	52,000	30,000	39,000	30.00%
Interest Income	9,174	4,993	1,656	1,630	5,000	10,000	100.00%
Gain(loss) fair value of inv	2,582	157	(3,155)	(4,717)	-	-	0.00%
Contrib and Donations	250	-	-	-	-	-	0.00%
Admin Fes	290	305	215	150	250	250	0.00%
Sale of fixed asset	500	-	2,500	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	11,250	139,870	0.00%
Total Revenue	\$ 118,392	\$ 89,262	\$ 77,537	\$ 115,713	\$ 98,500	\$ 246,120	149.87%
EXPENDITURES							
Personel	\$ 46,645	\$ 36,675	\$ 43,267	\$ 40,188	\$ 44,780	\$ 46,920	4.78%
Supplies	525	418	2,522	1,553	2,400	2,400	0.00%
Professional Charges	7,636	14,046	9,713	12,328	11,320	6,800	-39.93%
Maintenance	12,354	15,158	14,160	15,782	15,000	15,000	0.00%
Capital	17,723	6,740	40,219	80,316	25,000	175,000 *	0.00%
Total Expenditures	\$ 84,883	\$ 73,037	\$ 109,881	\$ 150,167	\$ 98,500	\$ 246,120	149.87%
Net Change in Fund Balance	\$ 33,509	\$ 16,225	\$ (32,344)	\$ (34,454)	\$ (11,250)	\$ (139,870)	
Fund Balance	\$ 444,037	\$ 460,262	\$ 427,918	\$ 393,464	\$ 382,214	\$ 242,344	-36.59%

CEM17-03 Decorative Fence \$175,000 *

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

Annual increases to parking citations to align with 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:

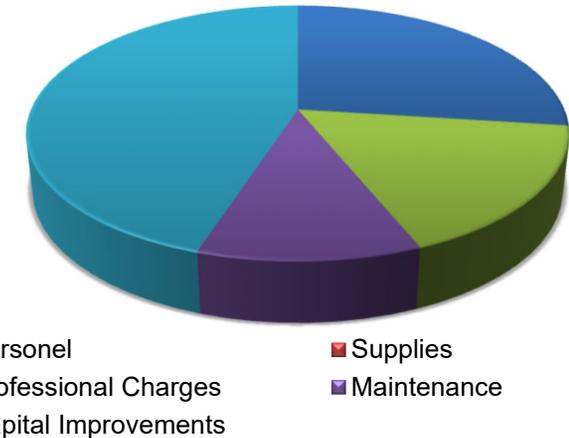
2022 2023 2024 Budget
Goal of special revenue fund established by Council: use parking enforcement fees and parking permits to fund upkeep of ramps and lots
Measure effectiveness

	2022	2023	2024 Budget
Total citations issued	2,037	2,930	2,500
Total dollars received from citations	\$37,145	\$38,823	\$45,000
Percent of the 223 parking permits sold during the year	48.0%	49.3%	50.00%
Total dollars received from permits	\$37,904	\$41,570	\$40,500
Total parking expenditures	\$161,971	\$182,164	\$266,900

Highlights/Significant Changes for 2024:

A Parking Study to evaluate all Downtown Anoka parking was conducted in 2023. Parking citations were increased 11% and permit pricing was increased depending on the type of permit, but the increase averaged 29%. The City is evaluating a change in parking ticket enforcement that would involve transferring unpaid tickets to the State which has the potential to increase collection by up to 25%. A portion from the Urban Redevelopment fund will be used to make improvements to the City Ramp, including pay to park equipment.

2024 EXPENDITURES BY CATEGORY



STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
FTE units budgeted	0.85	0.83	0.83
	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
Net change in fund balance	\$ (98,653)	\$ (45,380)	\$ 5,200
Fund balance	\$ (21,966)	\$ (67,346)	\$ (62,146)

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

PARKING FUND SUMMARY BUDGET

	2019	2020	2021	2022	2023	2024	PERCENT
REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	FINAL	ADOPTED	CHANGE
Parking Permits	\$ 36,115	\$ 43,465	\$ 38,933	\$ 46,972	\$ 48,000	\$ 40,500	-15.63%
Parking Fees	12,529	1,218	5,768	5,213	5,500	13,000	136.36%
Parking Fines	35,890	16,504	22,340	23,820	32,000	32,000	0.00%
Intergovernmental	-	-	-	-	60,000	-	-100.00%
Interest Income	9,960	4,632	913	31	2,000	300	-85.00%
Gain(loss) fair value of inv	3,224	19	(1,037)	419	-	-	0.00%
Rent	-	1,290	2,136	1,068	1,300	1,300	0.00%
Transfers In	-	-	-	-	-	185,000	100.00%
Use of Fund Balance	-	-	-	-	45,880	-	-100.00%
Total Revenue	\$ 97,718	\$ 67,128	\$ 69,053	\$ 77,523	\$ 194,680	\$ 272,100	86.75%
EXPENDITURES							
Personel	\$ 47,563	\$ 52,194	\$ 54,244	\$ 66,128	\$ 58,160	\$ 72,120	24.00%
Supplies	1,840	765	-	-	-	-	0.00%
Professional Charges	54,972	53,541	53,199	60,933	46,020	44,780	-2.69%
Maintenance	27,843	28,502	45,480	47,051	30,000	30,000	0.00%
Capital Improvements	-	6,615	211,053	2,064	60,000	120,000 *	100.00%
Total Expenditures	\$ 132,218	\$ 141,617	\$ 363,976	\$ 176,176	\$ 194,180	\$ 266,900	37.45%
Net Change in Fund Balance	\$ (34,500)	\$ (74,489)	\$ (294,923)	\$ (98,653)	\$ (45,380)	\$ 5,200	
Fund Balance	\$ 446,099	\$ 371,610	\$ 76,687	\$ (21,966)	\$ (67,346)	\$ (62,146)	7.72%

BM-011 Ramp Ingress/Egress \$20,000 *
BM021 Ramp Auto Parking Equipment \$100,000

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:

2022 2023 2024 Budget

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

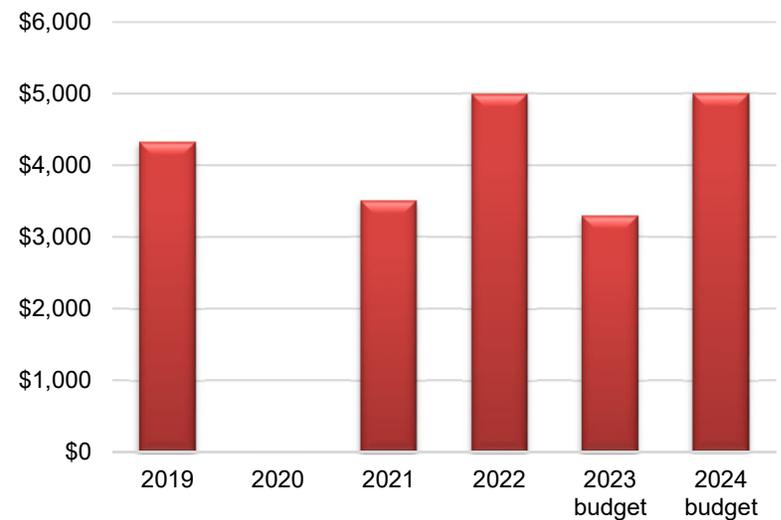
Measure effectiveness

	2022	2023	2024 Budget
Gross taxable revenues generated	\$597,110	\$589,228	\$595,000

Highlights/Significant Changes for 2023:

There are three hotel or motel properties in the City of Anoka that are subject to a lodging tax of 3% of taxable revenue. One of these properties, the historic Ticknor Bed and Breakfast is currently marketed for sale. It is not known by the City if this property would be maintained as a bed and breakfast, or if it would phased into single or multi-family housing. The City will continue to hold the funds retained from this task for use towards future projects that will attract visitors to the City.

North Metro Tourism membership grant by year



	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
Net change in fund balance	\$ 1,418	\$ -	\$ -
Fund balance	\$ 21,269	\$ 21,269	\$ 21,269

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

LODGING FUND SUMMARY BUDGET

REVENUE	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 FINAL	2024 ADOPTED	PERCENT CHANGE
Lodging Tax	\$ 695	\$ 791	\$ 893	\$ 1,004	\$ 800	\$ 1,000	25.00%
Interest Income	431	217	85	103	60	100	66.67%
Gain(loss) fair value of inv	122	4	(172)	(294)	-	-	0.00%
Contrib and Donations	4,322	-	3,500	4,995	3,290	5,000	51.98%
Total Revenue	\$ 5,570	\$ 1,012	\$ 4,306	\$ 5,808	\$ 4,150	\$ 6,100	46.99%
EXPENDITURES							
Personel	\$ 365	\$ 390	\$ 410	\$ 600	\$ 800	\$ 1,000	25.00%
Professional Charges	3,523	29	3,530	3,790	3,350	5,100	52.24%
Total Expenditures	\$ 3,888	\$ 419	\$ 3,940	\$ 4,390	\$ 4,150	\$ 6,100	46.99%
Net Change in Fund Balance	\$ 1,682	\$ 593	\$ 366	\$ 1,418	\$ -	\$ -	
Fund Balance	\$ 18,892	\$ 19,485	\$ 19,851	\$ 21,269	\$ 21,269	\$ 21,269	0.00%

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
DEBT SERVICE FUNDS SUMMARY BUDGET**

SOURCES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Taxes	\$ 403	\$ 51	\$ 743,661	\$ 378,698	\$ 736,133	\$ 1,374,907	86.77%
Special Assessments	-	385,776	150,743	110,364	-	489,998	100.00%
Interest Earnings	20,771	3,045	3,753	(570)	2,000	-	-100.00%
Gain(loss) fair value of inv	3,676	21	(9,054)	8,393	-	-	0.00%
Fines and forfeitures	-	-	322	612	-	-	0.00%
Transfers In/Reserves	927,000	1,302,970	390,000	567,700	726,000	175,000	-75.90%
Total Revenue and Transfers In	<u>\$ 951,850</u>	<u>\$ 1,691,863</u>	<u>\$ 1,279,425</u>	<u>\$ 1,065,197</u>	<u>\$ 1,464,133</u>	<u>\$ 2,039,905</u>	<u>39.33%</u>
USES							
Principal Retirement	\$ 680,000	\$ 700,000	\$ 685,000	\$ 1,105,000	\$ 1,045,000	\$ 1,225,000	17.22%
Interest and fiscal charges	253,263	316,781	369,638	437,747	412,631	1,130,756	174.04%
Professional services	-	-	-	1,000	-	-	0.00%
Total Expenditures	<u>\$ 933,263</u>	<u>\$ 1,016,781</u>	<u>\$ 1,054,638</u>	<u>\$ 1,543,747</u>	<u>\$ 1,457,631</u>	<u>\$ 2,355,756</u>	<u>61.62%</u>
Net Change in Fund Balance	\$ 18,587	\$ 675,082	\$ 224,787	\$ (478,550)	\$ 6,502	\$ (315,851)	
Fund Balance	\$ 565,981	\$ 1,241,063	\$ 1,465,850	\$ 987,300	\$ 993,802	\$ 677,951	-31.78%

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 - 2024 funding with debt levy and TIF revenue

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

Energy improvements to Event Center - 2024 funding with debt levy

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

Street Renewal projects - 2024 funding with special assessment revenue

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

Construction of Park Maintenance building - 2024 funding with debt levy

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

Construction of Law Enforcement Training Ctr - 2024 funding with fund balance

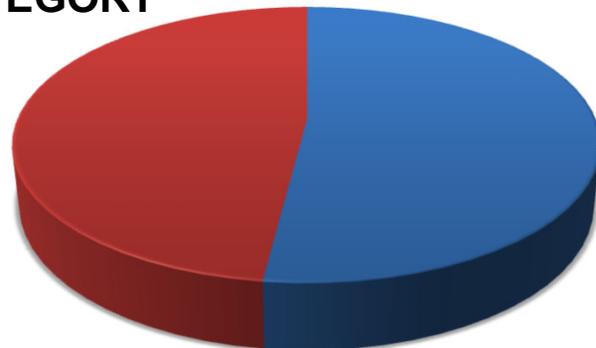
2023A General Obligation Bonds - maturity date 2-1-2039

Street Renewal projects - 2024 funding with debt levy

2023B Abatement Bonds - maturity date 2-1-2026

Property acquisition for development area- 2024 funding with proceeds

2024 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
2024	1,225,000	1,125,931	17.22%	-0.09%
2025	1,475,000	805,215	20.41%	-28.48%
2026	12,230,000	488,874	729.15%	-39.29%
2027	1,360,000	444,299	-88.88%	-9.12%
2028	1,510,000	397,799	11.03%	-10.47%
2029	1,385,000	354,880	-8.28%	-10.79%
2030	1,320,000	315,746	-4.69%	-11.03%
2031	1,370,000	277,336	3.79%	-12.16%
2032	1,410,000	238,256	2.92%	-14.09%
2033	1,450,000	208,264	2.84%	-12.59%
2034	920,000	187,703	-36.55%	-9.87%
2035	940,000	165,381	2.17%	-11.89%
2036	955,000	141,174	1.60%	-14.64%
2037	975,000	115,134	2.09%	-18.45%
2038	995,000	87,245	2.05%	-24.22%
2039	1,030,000	61,918	3.52%	-29.03%
2040	835,000	39,364	-18.93%	-36.43%
2041	855,000	19,250	2.40%	-51.10%
2042	610,000	5,300	-28.65%	-72.47%
2043	265,000	5,300	-56.56%	0.00%
33,115,000		6,605,973		

	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
Net change in fund balance	\$ (478,550)	\$ 6,502	\$ (315,851)
Fund balance	\$ 987,300	\$ 993,802	\$ 677,951

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

CAPITAL PROJECTS FUNDS SUMMARY BUDGET

SOURCES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Taxes	\$ 620,916	\$ 653,679	\$ 611,390	\$ 610,756	\$ 684,500	\$ 493,124	-27.96%
Franchise fees	384,110	414,358	411,619	410,822	514,300	450,000	-12.50%
Special assessments	783,656	436,428	546,983	495,055	644,598	-	-100.00%
Licenses and permits	10,460	18,834	18,307	15,477	18,300	18,300	0.00%
Fines and forfeitures	-	-	-	3,874	-	-	0.00%
Intergovernmental	3,530,000	7,193,186	6,343,308	28,129,625	26,065,000	200,000	-99.23%
Investment Income	(54,868)	(20,219)	(8,978)	19,262	43,768	76,498	74.78%
Gain(loss) fair value of inv	6,141	(8,513)	77,229	(119,281)	-	-	0.00%
Charges for services	79,580	78,641	36,000	48,465	36,000	7,000	-80.56%
Miscellaneous	483,931	1,278,186	374,384	679,313	20,000	23,553	17.77%
Transfer in	508,700	226,000	272,324	225,000	185,000	95,000	-48.65%
Bond Proceeds	-	5,530,701	6,199,498	4,013,298	5,000,000	-	-100.00%
Total Revenue	\$ 6,352,626	\$ 15,801,281	\$ 14,882,064	\$ 34,531,666	\$ 33,211,466	\$ 1,363,475	-95.89%
USES							
General government	\$ 12,826	\$ 38,580	\$ 45,543	\$ 17,701	\$ 5,110	\$ 7,619	49.10%
Public works	35,650	-	13,200	24,950,083	136,500	149,850	9.78%
Parks and recreation	-	5,697	-	-	60,550	12,790	-78.88%
Capital outlay	8,370,773	17,054,325	13,620,479	8,655,084	28,202,200	759,000	-97.31%
Bond issuance costs	-	79,865	127,114	85,328	-	-	0.00%
Interest and fiscal charges	336,875	328,605	447,846	397,747	353,539	290,019	-17.97%
Transfers out	600,000	136,000	450,000	637,700	796,000	175,000	-78.02%
Total Expenditures	\$ 9,356,124	\$ 17,643,072	\$ 14,704,182	\$ 34,743,643	\$ 29,553,899	\$ 1,394,278	-95.28%
Net Change in Fund Balance	\$ (3,003,498)	\$ (1,841,791)	\$ 177,882	\$ (211,977)	\$ 3,657,567	\$ (30,803)	
Fund Balance	\$ (4,990,935)	\$ (6,832,726)	\$ (6,654,844)	\$ (6,866,821)	\$ (3,209,254)	\$ (3,240,057)	-0.96%

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

2024 BUDGETED PROJECTS

BM-005 ADA Accessibility evaluation of all city facilities \$35,000

BM-SC-002 Senior Center flooring- replacement tile and carpet \$30,000

BM-GH-004 Exterior paint and siding at GreenHaven Event Center \$150,000

PD-23-03 Radio repeater device for Law Enforcement Training Center \$15,500

PERFORMANCE MEASURES: **2022** **2023** **2024 Budget**

Council goal: Work towards and support responsible budgeting

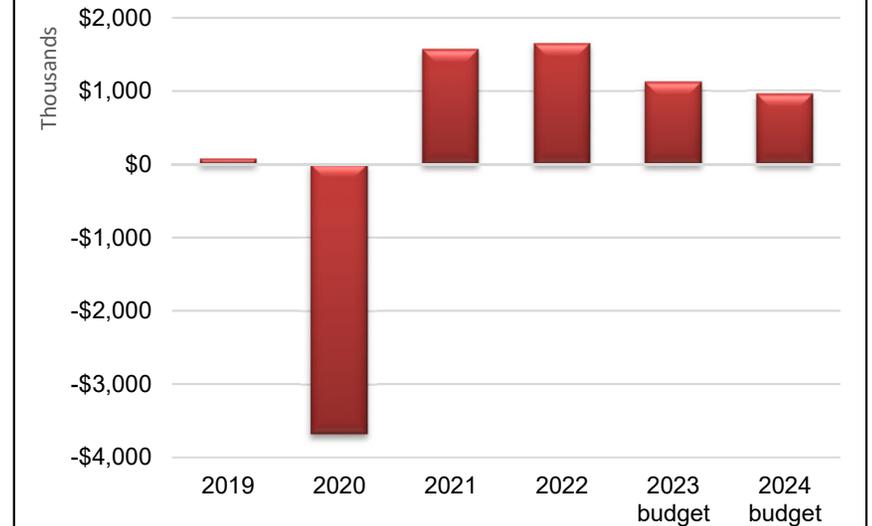
Measure effectiveness

	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
	<i>Actual</i>	<i>Projected</i>	<i>Budgeted</i>
Measure actual cost of budgeted projects vs budget amount	2,820,000	345,000	230,500
	3,715,864	14,975	230,500
% below(above) budget	-32%	96%	0%
Add'l expenses from prior projects	46,491	487,665	1,205

Highlights/Significant Changes for 2024:

Budget adjustments carried forward \$75,000 from 2022 to 2023 for City Hall carpet however the project was only partially completed in 2023. The remainder of \$45,480 will carry forward to 2024 along with \$75,000 for PSF carpeting, and \$270,000 for the City Hall Roof. All City buildings will undergo an ADA accessibility evaluation to determine which sites are in the most immediate need of improvements. Green Haven event center will be painted and have wood siding replaced. The new Law Enforcement Training Center needs a signal boost for the 800mHz radios and will have repeater devices installed.

**BUILDING IMPROVEMENTS FUND
BALANCE HISTORY**



	ACTUAL 2022	BUDGET 2023	BUDGET 2024
Net change in fund balance	\$ 82,700	\$ (277,750)	\$ (164,360)
Fund balance	\$ 1,652,981	\$ 1,375,231	\$ 1,210,871

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

BUILDING IMPROVEMENT CAPITAL FUND SUMMARY BUDGET

REVENUES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Sale of Fixed Asset	\$ 409,503	\$ 998,780	\$ 10,522	\$ 245,173	\$ -	\$ -	0.00%
Interest Income	(367)	(9,890)	(6,121)	13,406	4,000	4,000	0.00%
Gain(loss) fair value of inv	(21)	(4,777)	(4,347)	(33,742)	-	-	0.00%
Miscellaneous	-	-	90,000	109,948	-	-	0.00%
Bond proceeds	-	-	6,199,498	4,013,298	-	-	0.00%
Transfers In	105,000	105,000	105,000	75,000	75,000	75,000	0.00%
Total Revenue	\$ 514,115	\$ 1,089,113	\$ 6,394,552	\$ 4,423,083	\$ 79,000	\$ 79,000	0.00%
EXPENDITURES							
Personal services	\$ -	\$ -	\$ -	\$ -	\$ 4,800	\$ 5,400	12.50%
Professional services	-	5,446	2,000	36,424	6,950	7,460	7.34%
Capital Expense	153,120	4,840,933	1,019,842	3,725,931	345,000	230,500 *	-33.19%
Bond issuance costs	-	-	127,114	85,328	-	-	0.00%
Transfers Out	-	-	-	492,700	-	-	0.00%
Total Expenditures	\$ 153,120	\$ 4,846,379	\$ 1,148,956	\$ 4,340,383	\$ 356,750	\$ 243,360	-31.78%
Net Change in Fund Balance	\$ 360,995	\$ (3,757,266)	\$ 5,245,596	\$ 82,700	\$ (277,750)	\$ (164,360)	
Fund Balance	\$ 81,951	\$ (3,675,315)	\$ 1,570,281	\$ 1,652,981	\$ 1,375,231	\$ 1,210,871	11.95%

BM-SC-002 Senior Center Flooring \$30,000 *
BM-GH-004 Greenhaven Event Center facelift \$150,000
BM-005 ADA Accessibility \$35,000
LETC Radio Repeater \$15,500

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

2024 BUDGETED PROJECTS

Completion of Highway 10

PERFORMANCE MEASURES: **2022** **2023** **2024 Budget**

Council goal: Work towards and support responsible budgeting

Measure effectiveness

	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
	<i>Actual</i>	<i>Projected</i>	<i>Budgeted</i>
Measure actual cost of budgeted projects vs budget amount	32,575,000	25,000,000	0
	24,908,409	22,574,866	0
% below(above) budget	24%	10%	0%
Aid revenue recorded	26,521,751	19,658,650	0

Council goal: enhance communication with citizens

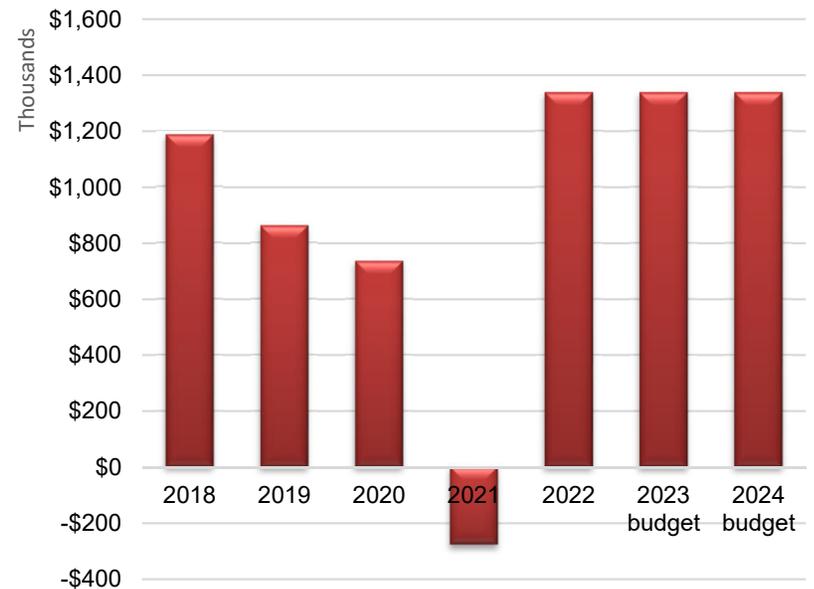
Measure outreach

	<i>new in 2023</i>		
Social media updates	<i>new in 2023</i>	10	4
Community meetings held for current or upcoming projects	<i>new in 2023</i>	1	0

Highlights/Significant Changes for 2024:

In 2024 the State Aid fund will be used to complete work on the Highway 10 project. Initial work on this project began in 2020 and was funded with Federal, State, County and City funds. No new projects are budgeted.

STATE AID FUND BALANCE HISTORY



	ACTUAL 2022	BUDGET 2023	BUDGET 2024
Net change in fund balance	\$ 1,613,341	\$ -	\$ -
Fund balance	\$ 1,337,432	\$ 1,337,432	\$ 1,337,432

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

STATE AID CONSTRUCTION CAPITAL FUND SUMMARY BUDGET

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
REVENUES							
Intergovernmental Aid	\$ 1,658,000	\$ 5,456,840	\$ 5,759,322	\$26,548,799	\$25,000,000	\$ -	-100.00%
Charges for services	-	37,080	-	-	-	-	0.00%
Interest Income	(27,801)	(38,481)	(17,957)	1,975	-	-	0.00%
Gain(loss) fair value of inv	(6,600)	(5,383)	35,609	(29,024)	-	-	0.00%
Miscellaneous	-	-	15,306	-	-	-	0.00%
Total Revenue	<u>\$ 1,623,599</u>	<u>\$ 5,450,056</u>	<u>\$ 5,792,280</u>	<u>\$26,521,750</u>	<u>\$25,000,000</u>	<u>\$ -</u>	<u>-100.00%</u>
EXPENDITURES							
Capital Expense	\$ 1,947,000	\$ 5,576,266	\$ 6,802,620	\$24,908,409	\$25,000,000	\$ -	-100.00%
Total Expenditures	<u>\$ 1,947,000</u>	<u>\$ 5,576,266</u>	<u>\$ 6,802,620</u>	<u>\$24,908,409</u>	<u>\$25,000,000</u>	<u>\$ -</u>	<u>-100.00%</u>
Net Change in Fund Balance	\$ (323,401)	\$ (126,210)	\$ (1,010,340)	\$ 1,613,341	\$ -	\$ -	
Fund balance	\$860,641	\$734,431	(\$275,909)	\$1,337,432	\$1,337,432	\$1,337,432	0.00%

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

2024 BUDGETED PROJECTS

EN-21-03 Street Maintenance 2024 \$275,000

EN-23-02 Frankin Area Street Renewal \$1,506,400

EN-24-05/06 Main Street mill and overlay \$272,500

PERFORMANCE MEASURES: 2022 2023 2024 Budget

Council goal: Work towards and support responsible budgeting

Measure effectiveness

	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
	<i>Actual</i>	<i>Projected</i>	<i>Budgeted</i>
Measure actual cost of budgeted projects vs budget amount	2,930,250	2,007,200	272,500
	2,866,652	2,010,000	272,500
% below(above) budget	2%	0%	0%
Add'l expenses from prior projects	284,298	325,000	0

Council goal: enhance communication with citizens

Measure outreach

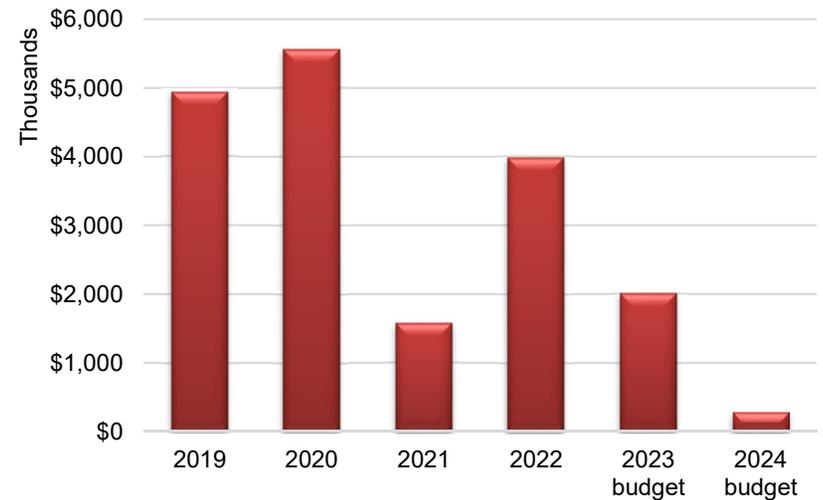
	<i>new in 2023</i>		
Social media updates		5	12
Community meetings held for current or upcoming projects	<i>new in 2022</i>	1 - Street Renewal 12 - Rum River Corridor	1 - Street Renewal/Street Surface Improvement

Highlights/Significant Changes for 2024:

In 2024 the City will reconstruct 6,200 linear feet of city streets around Franklin School, which is phase II of the 2023 program in the same area.

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 mill and overlay approximately 1 mile on Main Street. Resurfacing typically has a 20 year useful life in the sand plain. The City will allocate 100% of the cost of the street maintenance and franklin area street renewal projects to the utility accounts to true up funding from bond proceeds for these projects that were issued in 2020 and 2023.

STREET RENEWAL PROJECT COSTS BY YEAR



	ACTUAL 2022	BUDGET 2023	BUDGET 2024
Net change in fund balance	\$ (2,949,732)	\$ 3,899,248	\$ 58,810
Fund balance	\$ (3,135,621)	\$ 763,627	\$ 822,437

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

STREET RENEWAL CAPITAL FUND SUMMARY BUDGET

REVENUES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Franchise Fee	\$ 384,110	\$ 414,358	\$ 411,619	\$ 410,822	\$ 514,300	\$ 450,000	-12.50%
State Aid Intergovernmental	1,872,000	1,409,683	6,629	114,591	350,000	-	-100.00%
Special Assessments	783,656	436,428	546,983	495,055	644,598	-	-100.00%
Licenses and permits	10,460	18,834	18,307	15,477	18,300	18,300	0.00%
Fines and forfeitures	-	-	-	3,874	-	-	0.00%
Charges for services	49,580	-	-	-	-	-	0.00%
Interest Income	(48,882)	36,284	2,714	426	-	-	0.00%
Gain(loss) fair value of inv	(8,501)	2,282	9,297	(6,260)	-	-	0.00%
Sale of Fixed Asset	42,884	-	-	-	-	-	0.00%
Bond Proceeds	-	5,530,701	-	-	5,000,000	-	-100.00%
Transfers In	83,700	-	27,324	-	-	-	0.00%
Total Revenue	\$ 3,169,007	\$ 7,848,570	\$ 1,022,873	\$ 1,033,985	\$ 6,527,198	\$ 468,300	-92.83%
EXPENDITURES							
Personal services	\$ -	\$ -	\$ -	\$ -	\$ 119,700	\$ 131,800	10.11%
Professional services	35,650	-	11,200	5,250	5,050	5,190	2.77%
Capital Expense	7,792,124	5,563,466	1,566,860	5,046,547	3,069,000	2,053,900 *	-33.08%
Fixed Asset Transfer	(2,859,487)	-	-	(1,068,080)	(1,061,800)	(1,781,400)	0.00%
Bond issuance costs	-	79,865	-	-	-	-	0.00%
Transfer out	-	-	160,000	-	496,000	-	-100.00%
Total Expenditures	\$ 4,968,287	\$ 5,643,331	\$ 1,738,060	\$ 3,983,717	\$ 2,627,950	\$ 409,490	-84.42%
Net Change in Fund Balance	\$ (1,799,280)	\$ 2,205,239	\$ (715,187)	\$ (2,949,732)	\$ 3,899,248	\$ 58,810	
Fund Balance	\$ (1,675,941)	\$ 529,298	\$ (185,889)	\$ (3,135,621)	\$ 763,627	\$ 822,437	7.70%

EN-21-03 2024 Street Maintenance \$275,000 *
EN-23-02 2024 Franklin Area SPR \$1,506,400
EN-24-05/06 Main Street Mill and Overlay \$272,500

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

2024 BUDGETED PROJECTS

PR24-09 Disc Golf Summer Course \$21,000

PERFORMANCE MEASURES:

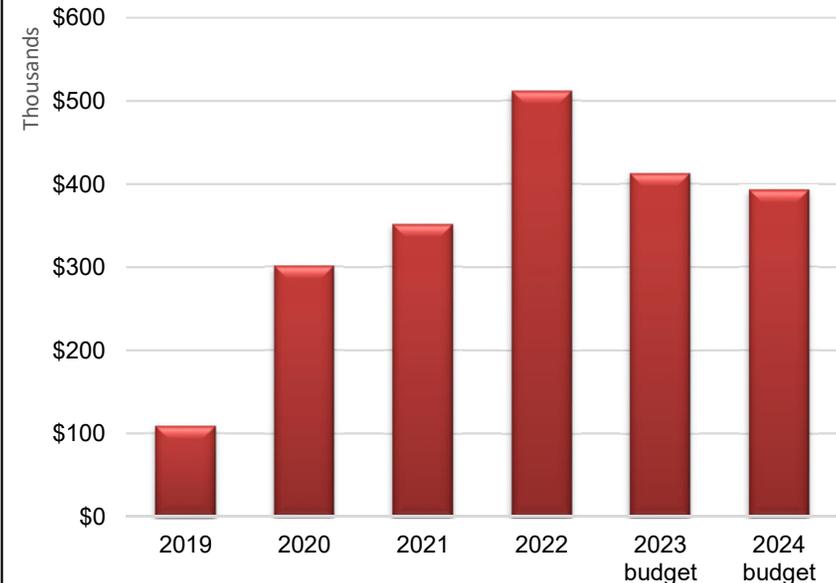
Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.

<i>Measure effectiveness</i>	<i>2022 Actual</i>	<i>2023 Projected</i>	<i>2024 Budget Budgeted</i>
% of project expenses covered by new dedication fees	100%	0%	0%
Capital expenditures	\$108,195	\$168,440	\$21,000
New dedication fees	\$274,644	\$0	\$0
Available fund balance	\$511,378	\$342,938	\$321,938

Highlights/Significant Changes for 2024:

The City will design and construct a summer disc golf course for year round use. This will be used to support and expand the winter disc golf at Green Haven. In 2023 the City used additional dedication funds received in 2022 to complete or improve established projects.

PARK DEDICATION FUND BALANCE HISTORY



	ACTUAL 2022	BUDGET 2023	BUDGET 2024
Net change in fund balance	\$ 160,880	\$ (98,920)	\$ (20,260)
Fund balance	\$ 511,378	\$ 412,458	\$ 392,198

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

PARK DEDICATION CAPITAL FUND SUMMARY BUDGET

REVENUES	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Interest Income	\$ 950	\$ 2,050	\$ 2,586	\$ 1,178	\$ 1,500	\$ 1,500	0.00%
Gain(loss) fair value of inv	352	678	333	(2,808)	-	-	0.00%
Donations	40,688	-	230,447	231,413	-	-	0.00%
Total Revenue	\$ 41,990	\$ 2,728	\$ 233,366	\$ 229,783	\$ 1,500	\$ 1,500	0.00%
EXPENDITURES							
Personal services	\$ 2,760	\$ -	\$ -	\$ -	\$ 400	\$ 600	50.00%
Professional services	60	-	-	-	20	160	700.00%
Capital Expense	-	174	41,139	180,181	100,000	21,000 *	-79.00%
Total Expenditures	\$ 2,820	\$ 174	\$ 41,139	\$ 180,181	\$ 100,420	\$ 21,760	-78.33%
Net Change in Fund Balance	\$ 39,170	\$ 2,554	\$ 192,227	\$ 49,602	\$ (98,920)	\$ (20,260)	
Fund Balance	\$ 106,116	\$ 108,670	\$ 300,897	\$ 350,499	\$ 412,458	\$ 392,198	-4.91%

PR24-09 Disc Golf - Summer Course *

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

2024 BUDGETED PROJECTS

PR-06-44 Sorenson Park Rehabilitation \$30,000

PR-10-01 Rum River Trail Crossing \$80,000

PR-24-10 Multi-Park Beautification \$125,000

PERFORMANCE MEASURES:

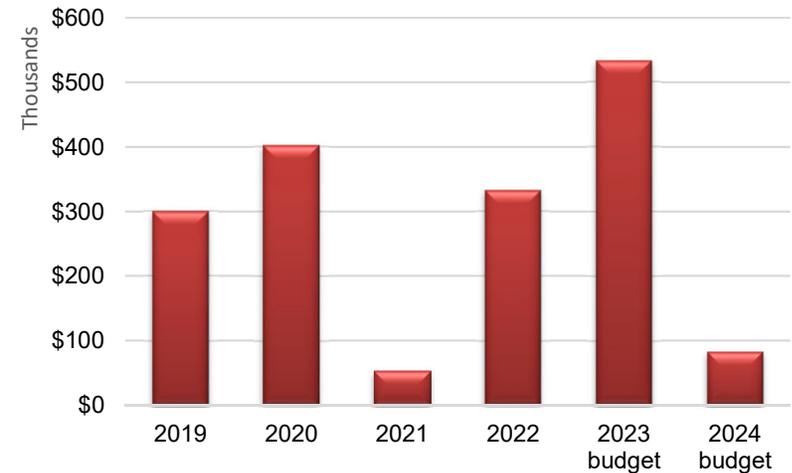
Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.

	2022	2023	2024 Budget
<i>Measure effectiveness</i>	<i>Actual</i>	<i>Projected</i>	<i>Budgeted</i>
% of projects covered by current year funding	100%	87%	92%
Capital expenditures	\$724,567	\$631,339	\$235,000
New grants and donations	\$927,018	\$490,896	\$200,000
Transfer from enterprise funds	\$80,000	\$40,000	\$20,000

Highlights/Significant Changes for 2024:

In 2024 a multi-year reconstruction of Sorenson Park will begin, which is part of the Parks master plan. The entire scope is projected to cost \$1,080,000 over 5 years and will include new park building, courts, and playground. Construction of a 10 foot trailway connection for the Rum River Trail will begin in 2024 with design and land acquisition. The City has applied for Met Council grant funds which require a 20%. This grant funding is expected in 2026 or 2027. The City will also spend \$125,000 on paint, sign boards, and rehab of plant beds throughout many parks in the City.

**PARK CAPITAL
FUND BALANCE HISTORY**



	ACTUAL 2022	BUDGET 2023	BUDGET 2024
Net change in fund balance	\$ 278,951	\$ 200,938	\$ (20,962)
Fund balance	\$ 332,094	\$ 533,032	\$ 512,070

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

PARK CAPITAL FUND SUMMARY BUDGET

REVENUES	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Intergovernmental	\$ -	\$ -	\$ 326,663	\$ 577,357	\$ 715,000	\$ 200,000	-72.03%
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	40,000	20,000	-50.00%
Total Revenue	\$ 106,604	\$ 90,548	\$ 391,866	\$ 657,231	\$ 761,068	\$ 226,068	-70.30%
EXPENDITURES							
Personal services	\$ 2,410	\$ -	\$ -	\$ -	\$ 10,000	\$ 11,100	11.00%
Professional services	3,202	-	251	-	50,130	930	-98.14%
Capital Expense	162,528	115,115	289,049	1,006,480	500,000	235,000 *	-53.00%
Total Expenditures	\$ 168,140	\$ 115,115	\$ 289,300	\$ 1,006,480	\$ 560,130	\$ 247,030	-55.90%
Net Change in Fund Balance	\$ (61,536)	\$ (24,567)	\$ 102,566	\$ (349,249)	\$ 200,938	\$ (20,962)	
Fund Balance	\$ 324,393	\$ 299,826	\$ 402,392	\$ 53,143	\$ 533,032	\$ 512,070	-3.93%

PR06-44 Sorenson Park Rehabilitaion \$30,000 *
PR10-01 Rum River Trail Crossing \$80,000
PR24-10 Multi-Park Beautification Project \$125,000

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:

	2022	2023	2024 Budget
Commuter Rail Transit Village			
Change in taxable market value, from base to current	528.2%	777.0%	975.7%
Increment received	207,456	276,727	180,000
Total allowable expenses	116,579	122,276	103,975
Greens of Anoka			
Change in taxable market value, from base to current	101.3%	129.5%	300.8%
Increment received	255,840	256,822	150,000
Total allowable expenses	282,850	167,069	149,080
Historic Rum River District			
Change in taxable market value, from base to current	170.3%	195.3%	212.9%
Increment received	126,028	120,891	133,124
Total allowable expenses	152,793	152,614	177,849
South Ferry Street			
Change in taxable market value, from base to current	13.5%	31.1%	47.0%
Increment received	20,130	21,066	30,000
Total allowable expenses	47,651	45,399	41,514

Highlights/Significant Changes for 2024:

Commuter Rail Transit Village - Some properties were selected from this TIF to provide abatement bonding in 2023. Preliminary project information has been received by the City to review.

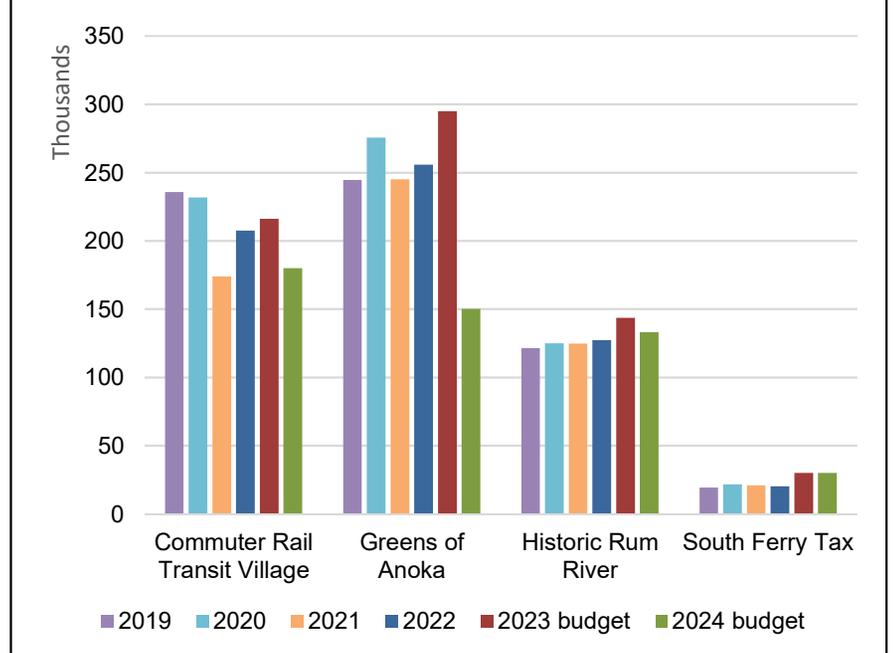
Greens of Anoka - Projects are completed in this district. The new parkway is finished and land is available for sale for development

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. Land is available for sale and development

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

Current Tax Increment Collections



	ACTUAL 2022	BUDGET 2023	BUDGET 2024
Net change in fund balance	\$ 719,946	\$ 184,051	\$ 115,969
Fund balance	\$ (7,352,643)	\$ (7,168,592)	\$ (7,052,623)

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

TAX INCREMENT FINANCING DISTRICTS SUMMARY BUDGET

REVENUES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 FINAL	2024 ADOPTED	PERCENT CHANGE
Property taxes	\$ 620,916	\$ 653,679	\$ 611,390	\$ 610,756	\$ 684,500	\$ 493,124	-27.96%
Intergovernmental	-	-	-	539,217	-	-	0.00%
Charges for service	-	41,561	36,000	48,465	36,000	7,000	-80.56%
Interest	11,195	(16,039)	16,411	163	32,200	64,930	101.65%
Gain(loss) on investment	18,066	(1,217)	40,640	(38,075)	-	-	0.00%
Miscellaneous	61,544	48,950	21,018	49,548	20,000	23,553	17.77%
Transfers in	240,000	61,000	60,000	70,000	70,000	-	0.00%
Total Revenue	<u>\$ 951,721</u>	<u>\$ 787,934</u>	<u>\$ 785,459</u>	<u>\$ 1,280,074</u>	<u>\$ 842,700</u>	<u>\$ 588,607</u>	<u>-30.15%</u>
EXPENDITURES							
Professional services	\$ 12,826	\$ 38,580	\$ 45,543	\$ 17,701	\$ 5,110	\$ 7,619	49.10%
Capital Expense	1,222,727	743,472	3,044,496	85,008	-	-	0.00%
Interest Expense	336,875	328,605	320,732	312,419	353,539	290,019	-17.97%
Transfer Out	600,000	136,000	290,000	145,000	300,000	175,000	-41.67%
Total Expenditures	<u>\$ 2,172,428</u>	<u>\$ 1,246,657</u>	<u>\$ 3,700,771</u>	<u>\$ 560,128</u>	<u>\$ 658,649</u>	<u>\$ 472,638</u>	<u>-28.24%</u>
Net Change in Fund Balance	\$ (1,220,707)	\$ (458,723)	\$ (2,915,312)	\$ 719,946	\$ 184,051	\$ 115,969	
Fund Balance	\$ (4,698,554)	\$ (5,157,277)	\$ (8,072,589)	\$ (7,352,643)	\$ (7,168,592)	\$ (7,052,623)	1.62%

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
ENTERPRISE FUNDS SUMMARY BUDGET**

SOURCES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Operating Revenues	\$ 39,423,756	\$ 41,132,637	\$ 42,725,768	\$ 47,297,896	\$ 44,735,250	\$ 47,163,750	5.43%
Investment Income	561,106	491,638	353,749	375,742	411,387	405,606	-1.41%
Intergovernmental	53,415	484,471	70,019	34,299	60,000	252,850	321.42%
Gain(loss) fair value of inv	84,613	7,167	(120,895)	(290,022)	-	-	0.00%
Miscellaneous	408,258	300,775	1,870,558	1,075,330	282,000	266,500	-5.50%
Transfer in	-	363,121	-	-	-	71,500	0.00%
Total Revenue	\$ 40,531,148	\$ 42,779,809	\$ 44,899,199	\$ 48,493,245	\$ 45,488,637	\$ 48,160,206	5.87%
USES							
Personal services	\$ 4,278,728	\$ 4,077,703	\$ 3,742,222	\$ 4,559,368	\$4,241,195	\$4,617,666	8.88%
Supplies	1,080,531	1,155,431	418,766	680,151	1,175,650	866,150	-26.33%
Professional services	2,171,474	2,516,519	1,842,467	2,249,712	2,394,870	2,414,868	0.84%
Contractual services	2,533,103	2,480,727	2,678,115	2,663,373	3,182,420	3,489,390	9.65%
Purchased power	20,471,761	20,234,900	23,448,002	26,199,948	27,000,000	28,100,000	4.07%
Cost of sales	3,324,593	3,806,964	3,594,527	2,624,248	2,619,000	1,474,500	-43.70%
Franchise fee	912,549	921,051	973,475	955,255	920,000	980,000	6.52%
Interest expense	36,423	117,033	-	219,873	85,640	429,012	400.95%
Depreciation	2,660,877	2,752,683	2,862,723	3,138,166	2,770,000	3,296,500	19.01%
Transfers out	1,032,200	1,756,591	1,312,324	1,225,000	815,000	795,000	-2.45%
Total Expenditures	\$ 38,502,239	\$ 39,819,602	\$ 40,872,621	\$ 44,515,094	\$ 45,203,775	\$ 46,463,086	2.79%
Net Change in Fund Balance	\$ 2,028,909	\$ 2,960,207	\$ 4,026,578	\$ 3,978,151	\$ 284,862	\$ 1,697,120	
Net Position	\$ 64,547,717	\$ 67,507,924	\$ 71,534,502	\$ 75,512,653	\$ 71,819,364	\$ 73,516,484	2.36%
Unrestricted Fund Balance	\$ 19,765,566	\$ 23,698,120	\$ 24,450,574	\$ 24,985,637			
Cash and Investments Balance	\$ 7,249,626	\$ 5,313,584	\$ 5,103,963	\$ 3,886,244			

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:

2022 2023 2024 Projected

Council goal: provide reliable electricity to customers

Measure effectiveness

	2022	2023	2024 Projected
Total Customer outages	31	58	42
Outages - squirrel/wildlife	12	33	23
Outages - AMU equipment	9	4	7
Avg Customers per outage	187	49	75
Avg Minutes per outage	new 23	78	60

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

Measure effectiveness

	2022	2023	2024 Projected
avg rate % below (above) Xcel	5.8%	15.8%	14.9%
avg % below (above) Connexus	-7.1%	-10.8%	-9.5%
avg % below (above) ERMU	0.9%	6.7%	10.0%

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

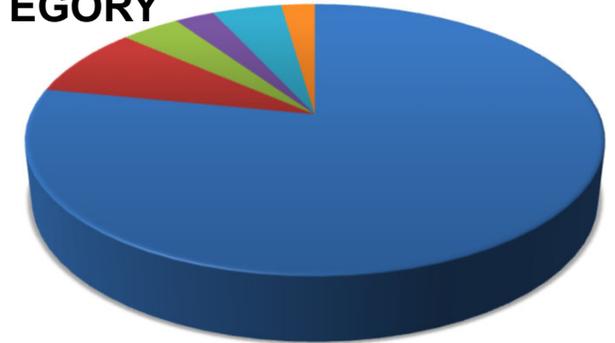
Measure effectiveness

	2022	2023	2024 Projected
Franchise fees paid to City	\$955,255	\$915,442	\$955,000
General fund transfers	\$700,000	\$700,000	\$700,000
Value of electric to govt bldgs, parks, street lights and signals	\$182,075	\$204,314	\$210,443

Highlights/Significant Changes for 2024:

The Electric utility fund has budgeted 6.3 million in investment to capital infrastructure. This includes costly transformer upgrades that will shore up redundancy.. In order to fund operations and infrastructure through 2025, rates were increased 3% effective Jan 1st 2024. AMI implementation kicks off in 2024, and the City plans to have a rate study done in 2025 to go along with the rolled out technology. Time of Use rates for EV charges will be included.

2024 EXPENDITURES BY CATEGORY



STAFFING LEVELS	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
FTE units budgeted	18.3	21.9	22.2

Authorized Personnel

Position	2022	2023	2024
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
2024 BUDGET
ELECTRIC FUND SUMMARY BUDGET**

	2019	2020	2021	2022	2023	2024	PERCENT
REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Small Commercial Sales	\$ 2,424,024	\$ 2,404,515	\$ 2,395,364	\$ 2,788,821	\$2,800,000	\$2,838,000	1.36%
Residential Sales	9,856,107	10,435,833	10,729,331	12,315,017	12,000,000	13,072,000	8.93%
Industrial Sales	9,900,315	10,090,233	10,993,970	13,571,539	11,700,000	13,391,000	14.45%
Large Commercial Sales	6,676,095	6,238,055	6,574,497	7,522,482	7,200,000	7,204,000	0.06%
Security Lights	82,475	82,219	80,636	78,468	80,000	78,000	-2.50%
Other Charges	66,635	26,919	58,138	125,684	110,000	155,000	40.91%
Late Charges	78,972	18,761	-	40,845	40,000	60,000	50.00%
Interest Earnings	505,168	402,305	271,944	230,878	332,137	324,356	-2.34%
Intergovernmental	-	18,207	-	-	-	-	0.00%
Miscellaneous	211,111	230,320	296,453	353,013	280,000	265,500	-5.18%
Total Revenue	\$29,800,902	\$29,947,367	\$31,400,333	\$37,026,747	\$34,542,137	\$37,387,856	8.24%
EXPENDITURES							
Employee Services	\$ 2,174,786	\$ 1,847,691	\$ 1,405,678	\$ 1,840,088	\$1,497,460	\$1,786,186	19.28%
Supplies	802,317	901,849	122,434	274,732	776,100	435,500	-43.89%
Purchased Power	20,471,761	20,234,900	23,448,002	26,199,948	27,000,000	28,100,000	4.07%
Professional Services	1,383,356	1,680,483	1,066,810	1,286,639	1,352,670	1,447,580	7.02%
Maintenance	591,087	370,918	402,898	343,218	633,000	681,020	7.59%
Plant	1,429,528	2,287,615	4,106,226	3,428,008	5,295,800	6,269,859 *	18.39%
Plant Credit	(1,429,528)	(2,287,615)	(4,106,226)	(3,428,008)	(5,295,800)	(6,269,859)	18.39%
Franchise Fees	912,549	921,051	973,475	955,255	920,000	980,000	6.52%
Depreciation	1,488,340	1,570,164	1,634,410	1,900,828	1,600,000	2,000,000	25.00%
Transfers Out	658,700	635,000	802,324	775,000	775,000	775,000	0.00%
Total Expenditures	\$28,482,896	\$28,162,056	\$29,856,031	\$33,575,708	\$34,554,230	\$36,205,286	4.78%
Net Change in Fund Balance	\$ 1,318,006	\$ 1,785,311	\$ 1,544,302	\$ 3,451,039	(\$12,093)	\$ 1,182,570	
Fund Balance	\$39,691,291	\$41,476,602	\$43,020,904	\$46,471,943	\$46,459,850	\$47,642,420	2.55%
Unrestricted Fund Balance	\$16,881,494	\$17,950,398	\$17,022,884	\$18,946,744			
Cash and Investments Balance	\$ 3,665,347	\$ 1,484,310	\$ 2,258,379	\$ 4,122,672			
					2024 Infrastructure additions and improvements \$4,172,684 *		
					2024 Meters and Transformers \$1,575,000		
					2024 Machinery \$300,000		
					2024 Street Renewal \$222,175		

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

Use public education and tier price increase to bring the ratio of peak summer use within DNR goal of 2.9 times winter use

PERFORMANCE MEASURES:

2022 2023 2024 Projected

Council goal: provide safe drinking water to the City

Measure effectiveness

Water samples from City compared to EPA limits:

Lead - parts per billion	4.0ppb/15	3.82ppb/15	4.0ppb/15
Nitrates - parts per million	0.4ppm/10	0.57ppm/10	0.4ppm/10
Fluoride - parts per million	0.7ppm/4.0	0.78ppm/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)	5.67%	5.46%	6.25%
Ratio of summer peak to winter water use (DNR goal 2.9)	3.4	3.7	3.5

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

Measure effectiveness

Value of water to government buildings and parks	\$40,931	\$39,997	\$41,000
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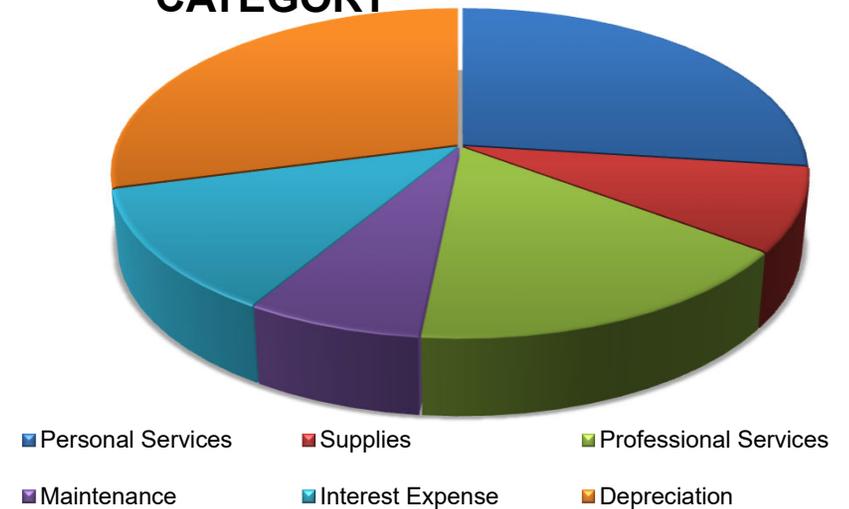
Highlights/Significant Changes for 2024:

The Water utility department will continue infrastructure projects that improve drinking water quality. This includes a 1.8 million dollar reconditioning of Well #2 and stabiliation of Wells 1 & 2. Total investment in water infrastructure for 2024 is budgeted at 3.0 million. Rates were increased effective 2024 by 9.7% for tier one rates, which apply to 95% of users. Higher tiers increased by about 17% to encourage conservation, reducing the amount water produced and treated

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

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

2024 EXPENDITURES BY CATEGORY



STAFFING LEVELS

	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
FTE units budgeted	3.55	3.2	3.7

Authorized Personnel

Water/Sewer Supervisor	1	1	1
Maintenance	3	3	3

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
WATER FUND SUMMARY BUDGET**

REVENUES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Commercial Sales	\$ 602,846	\$ 639,297	\$ 671,359	\$ 641,935	\$ 710,000	\$ 718,000	1.13%
Residential Sales	922,234	1,029,185	1,097,585	1,079,582	1,160,000	1,250,000	7.76%
Industrial Sales	121,996	119,395	134,917	145,967	140,000	177,000	26.43%
Other Sales/Charges	5,909	-	21,782	42,905	23,000	33,000	43.48%
Water Availability Charge	36,000	174,000	214,000	224,000	50,000	50,000	0.00%
Lease Income	114,491	112,941	117,040	110,388	115,000	115,000	0.00%
Late Charges	5,810	1,202	-	2,223	4,000	4,000	0.00%
Interest Earnings	86,394	43,560	(19,045)	(28,888)	50,000	50,000	0.00%
Intergovernment	-	18,764	-	-	-	-	0.00%
Miscellaneous	7,191	16,603	7,894	-	-	-	0.00%
Total Revenue	\$ 1,902,871	\$ 2,154,947	\$ 2,245,532	\$ 2,218,112	\$ 2,252,000	\$ 2,397,000	6.44%

EXPENDITURES							
Employee Services	\$ 389,467	\$ 500,196	\$ 481,319	\$ 515,940	\$ 534,620	\$ 556,500	4.09%
Supplies	99,408	114,979	106,787	140,149	120,600	168,900	40.05%
Professional Services	320,352	300,795	267,106	431,053	334,260	337,560	0.99%
Maintenance	60,889	79,398	98,867	92,012	110,100	144,900	31.61%
Capital Expense	1,000,240	1,101,236	407,446	5,355,400	1,834,600	3,017,978 *	64.50%
Fixed Asset Credit	(1,000,240)	(1,101,236)	(407,446)	(5,355,400)	(1,834,600)	(3,017,978)	64.50%
Interest Expense	-	13,894	14,992	113,634	-	252,206	0.00%
Depreciation	528,932	539,724	565,143	578,801	530,000	600,000	13.21%
Transfer	40,000	380,180	40,000	210,000	-	-	0.00%
Total Expenditures	\$ 1,439,048	\$ 1,929,166	\$ 1,574,214	\$ 2,081,589	\$ 1,629,580	\$ 2,060,066	26.42%

Net Change in Fund Balance	\$ 463,823	\$ 225,781	\$ 671,318	\$ 136,523	\$ 622,420	\$ 336,934	
Fund Balance	\$12,235,924	\$12,461,705	\$13,133,023	\$13,269,546	\$13,891,966	\$14,160,727	6.72%
Unrestricted Fund Balance	\$ 2,654,950	\$ 2,945,959	\$ 3,753,341	\$ 2,608,975			
Cash and Investments Balance	\$ 2,894,934	\$ 950,449	\$ 928,452	\$ 2,482,106			

Well inspection and repair WU-008 \$65,000 *

Well #2 reconditioning WI-036 \$1,800,000

Well 1 & 2 stabilization WU-55 \$750,000

2024 SPR EN-23-02 \$387,000

EN23-05 and EN24-13 Rum River Change Orders \$15,978

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: 2022 2023 2024 Projected

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

Measure effectiveness

Feet of sewer line replace/install	2,115 feet	3,356 feet	3,200 feet
Feet of sewer line cleaned	65,750 feet	87,225 feet	75,000 feet
Manholes replaced	20	32	20
Gallons of treated wastewater	523,742,689	546,509,339	535,000,000

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

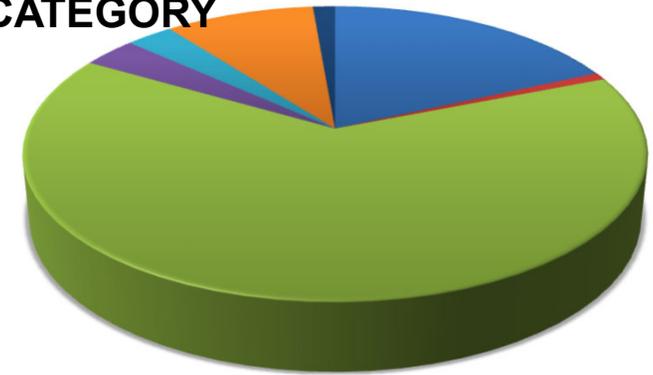
Measure effectiveness

Value of sewer services to government buildings and parks	\$28,045	\$25,638	\$26,500
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Highlights/Significant Changes for 2024:

Metropolitan Council charges for wastewater services have increased 10.3% over 2023, which is the third year of double digit increases. Since 2015, the rate has increased 61% compared to 53% increases to the rates paid by Anoka customers. For 2024 the rate per cubic foot of wastewater services has increased by 6.5%. Rates will need to increase annually to keep pace with disposal costs and allow the utility to maintain and upgrade vital infrastructure.

2024 EXPENDITURES BY CATEGORY



- Personal Services
- Supplies
- Disposal Fees
- Professional Services
- Maintenance
- Depreciation
- Interest Expense

STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
FTE units budgeted	2.95	3.2	2.7

Authorized Personnel

Maintenance	2	2	2
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**CITY OF ANOKA, MINNESOTA
2024 BUDGET
SEWER FUND SUMMARY BUDGET**

	2019	2020	2021	2022	2023	2024	PERCENT
REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Commercial Sales	819,002	882,878	887,146	875,808	\$ 905,000	\$ 914,000	0.99%
Residential Sales	1,124,000	1,243,412	1,193,075	1,182,231	1,200,000	1,242,000	3.50%
Industrial Sales	546,898	615,642	674,824	806,793	688,000	895,500	30.16%
Miscellaneous	1,926	-	454	20,000	-	-	0.00%
Sewer Availability Charge	23,100	95,700	117,700	123,200	33,000	33,000	0.00%
Late Charges	7,428	1,834	-	2,735	7,000	7,000	0.00%
Intergovernmental	-	676	-	-	-	-	0.00%
Interest Earnings	13,848	19,598	(9,223)	(13,528)	20,000	20,000	0.00%
Total Revenue	\$ 2,536,202	\$ 2,859,740	\$ 2,863,976	\$ 2,997,239	\$ 2,853,000	\$ 3,111,500	9.06%
EXPENDITURES							
Employee Services	\$ 481,179	\$ 436,003	\$ 469,987	\$ 550,355	\$ 542,000	\$ 568,500	4.89%
Supplies	23,251	11,230	11,782	14,572	24,000	25,000	4.17%
Professional Services	68,291	91,016	71,648	76,719	103,340	103,580	0.23%
Maintenance	21,442	30,474	34,285	126,684	72,240	90,140	24.78%
Disposal Charges	1,515,491	1,528,868	1,439,544	1,633,174	1,818,800	2,006,280	10.31%
Capital Expense	427,595	773,171	225,880	682,160	1,412,550	868,627 *	-38.51%
Fixed Asset Credit	(427,595)	(773,171)	(225,880)	(682,160)	(1,412,550)	(868,627)	-38.51%
Depreciation	290,980	272,953	279,343	272,513	320,000	285,000	-10.94%
Interest expense	-	23,930	24,881	23,297	-	42,130	0.00%
Transfer	30,000	183,290	30,000	-	-	-	0.00%
Total Expenditures	\$ 2,430,634	\$ 2,577,764	\$ 2,361,470	\$ 2,697,314	\$ 2,880,380	\$ 3,120,630	8.34%
Net Change in Fund Balance	\$ 105,568	\$ 281,976	\$ 502,506	\$ 299,925	\$ (27,380)	\$ (9,130)	
Fund Balance	\$ 5,659,537	\$ 5,941,513	\$ 6,444,019	\$ 6,743,944	\$ 6,716,564	\$ 6,707,434	-0.14%
Unrestricted Fund Balance	\$ 415,946	\$ 1,278,765	\$ 1,278,765	\$ 1,644,429			
Cash and Investments Balance	\$ 282,626	\$ 900,318	\$ 621,565	\$ 909,608			

Trunk Hwy 47/7th Ave SW-009 \$521,000 *
2024 SPR EN-23-02 \$257,000
EN-23-04 and EN23-11 Rum River Change Orders \$90,627

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:

2022 2023 2024 Projected

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

Catch basins repaired	6	33	30
Feet storm sewer replaced	1,414 ft	1,890 ft	1,000 ft
Catch basins clean/inspect	300	250	250

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

Measure effectiveness

Feet of new storm sewer	348 ft	1,321 ft	500 ft
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Highlights/Significant Changes for 2024:

The 2024 street renewal project will include \$820,000 of storm water infrastructure additions and improvements. These investments protect Anoka's famed waterways. Citizen groups cleaning the rivers have been happy to see less litter and garbage items in the rivers over the years as the storm system grows. The City will also utilize storm water fee revenue to maintain the Rum River channel, including dredging as needed to remove sand and sediment that accumulates each spring.

2024 EXPENDITURES BY CATEGORY

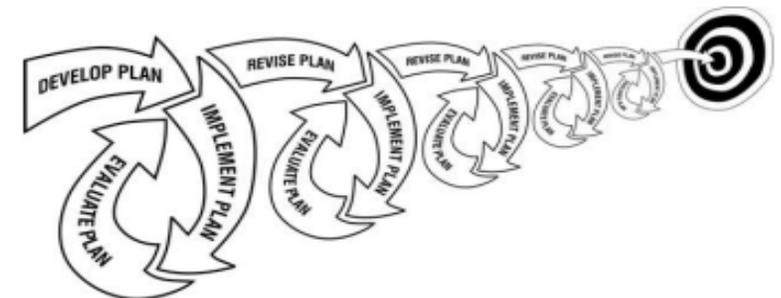
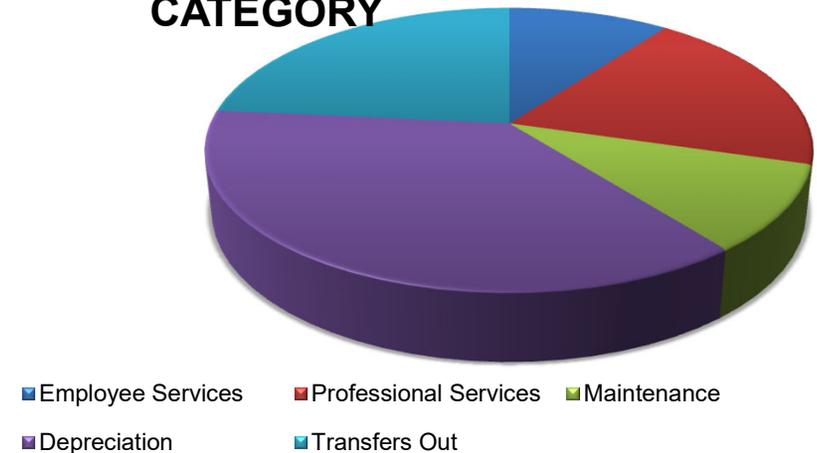


Figure 1. The iterative process of stormwater management (Develop, implement, evaluate, repeat).

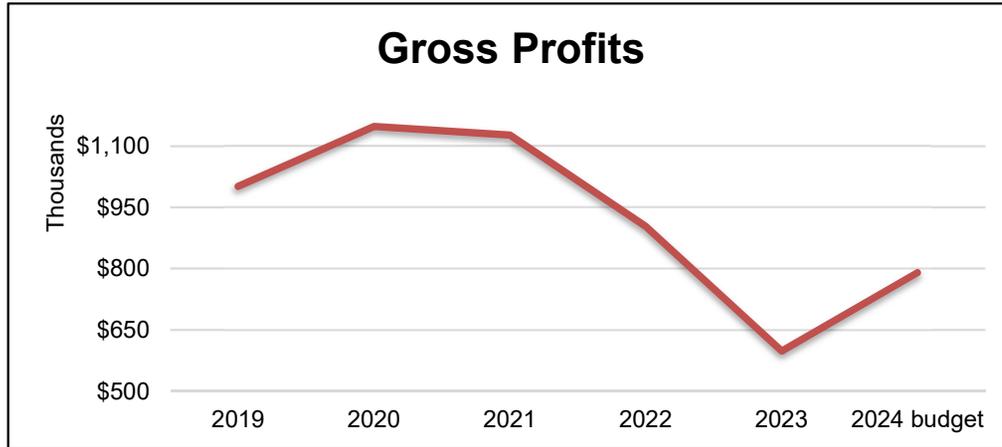
**CITY OF ANOKA, MINNESOTA
2024 BUDGET
STORM SEWER FUND SUMMARY BUDGET**

	2019	2020	2021	2022	2023	2024	PERCENT
REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Comm/Ind Sales	\$ 436,314	\$ 467,609	\$ 518,826	\$ 512,546	\$ 518,000	\$ 543,000	4.83%
Residential Sales	236,395	265,057	278,599	270,485	278,000	303,000	8.99%
Late Charges	1,571	416	-	669	500	500	0.00%
Intergovernmental	-	-	-	-	-	175,000	100.00%
Miscellaneous	-	23,775	297,455	24,255	-	-	0.00%
Interest Earnings	8,647	11,502	(6,878)	(13,802)	2,000	6,000	200.00%
Total Revenue	<u>\$ 692,927</u>	<u>\$ 768,359</u>	<u>\$ 1,088,002</u>	<u>\$ 794,153</u>	<u>\$ 798,500</u>	<u>\$ 1,027,500</u>	<u>28.68%</u>
EXPENDITURES							
Employee Services	\$ 38,410	\$ 44,890	\$ 46,450	\$ 49,900	\$ 53,600	\$ 57,800	7.84%
Supplies	120	-	-	-	500	-	-100.00%
Professional Services	31,622	56,755	26,082	25,202	67,210	109,358	62.71%
Maintenance	19,434	1,241	67,967	1,460	95,400	55,400	-41.93%
Infrastructure Program	1,339,115	-	327,645	369,345	1,035,000	1,063,000	2.71%
Fixed Asset Credit	(1,339,115)	-	(327,645)	(369,345)	(1,035,000)	(1,063,000)	2.71%
Depreciation	154,816	180,828	197,994	204,077	155,000	210,000	35.48%
Transfers Out	-	179,500	-	-	-	-	0.00%
Interest	36,423	72,834	74,734	77,611	80,140	132,663	65.54%
Total Expenditures	<u>\$ 280,825</u>	<u>\$ 536,048</u>	<u>\$ 413,227</u>	<u>\$ 358,250</u>	<u>\$ 451,850</u>	<u>\$ 565,221</u>	<u>25.09%</u>
Fund Balance	\$ 4,311,397	\$ 4,543,708	\$ 5,218,483	\$ 5,654,386	\$ 5,565,133	\$ 6,027,412	8.59%
Unrestricted Fund Balance	\$ (103,750)	\$ 534,566	\$ 534,566	\$ 1,100,016			
Cash and Investments Balance	\$ 15,064	\$ 468,242	\$ 513,193	\$ 539,505			

2024 SPR EN-23-02 \$820,000 *
Rum River dredging \$175,000
Rum River channel maintenance \$68,000

DEPARTMENT DESCRIPTION:

The City of Anoka owns and operates one municipal off-sale liquor store. 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 East store to more viable location
- Develop store plan for a new location on 7th Ave and Bunker Lake Blvd

Fiscal responsibility and accountability in government

- Continue to review staff levels, ensuring the most cost effective scheduling

Protection and upkeep of city assets

- Monitor inventory by performing three physical inventories per year
- Continue to eliminate aging inventory and repetitive sku's
- Monitor product costs vs retail to ensure margin goals are met

Other important objectives

- Be relevant in the community by participating in MMBA Food Drive, Fire Fighter Fundraiser, Pet Donation Fundraiser and volunteering at community events

PERFORMANCE MEASURES:

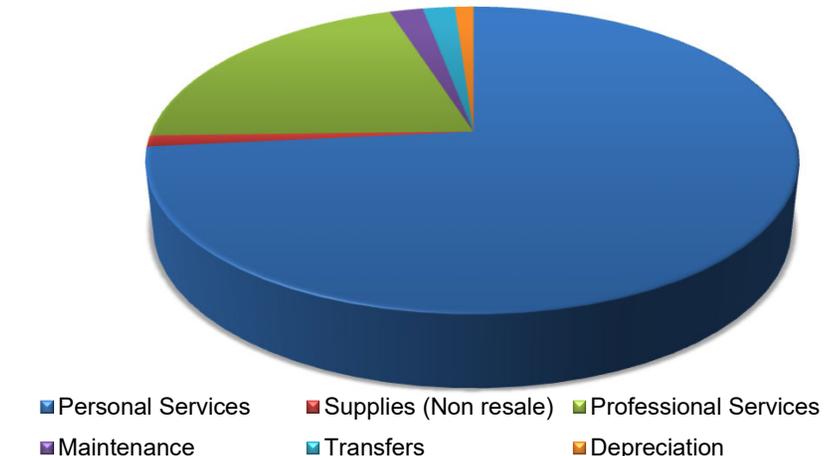
	2022	2023	2024 Projected
General fund transfers	\$160,000	\$0	\$0
Park Capital transfers	\$40,000	\$40,000	\$20,000
Building Capital transfers	\$40,000	\$0	\$0
Gross margin on sales	26.14%	32.33%	29.25%

Council goal: use proceeds from liquor sales to supplement parks and recreation Measure effectiveness

Highlights/Significant Changes for 2024:

In April 2023 the City was forced to close the West store due to the negative impact of the Highway 10 construction project. Once access to Highway 10 was eliminated sales dropped over 60%. As a result of this all the remaining product had to be moved to the East store which led to an increase of standing inventory. As product costs continue to rise the challenge is trying to remain competitive. Strategic deal purchasing along with reliance of our inventory control system for disciplined product purchasing will help to achieve this. Also, continue to monitor the impact of the Big Box Liquor Retailer along with changing consumer habits and make changes if necessary. In 2024 the operation eliminated print advertising as a way to save money and to focus more on social media.

2024 EXPENDITURES BY CATEGORY



STAFFING LEVELS

	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
FTE units budgeted	5	10	7.3

Authorized Personnel

	2022	2023	2024
Liquor Stores Manager	1	1	1
Assistant Manager	1	1	1
Store Clerk FT	2	3	3
Store Clerk PT			7

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

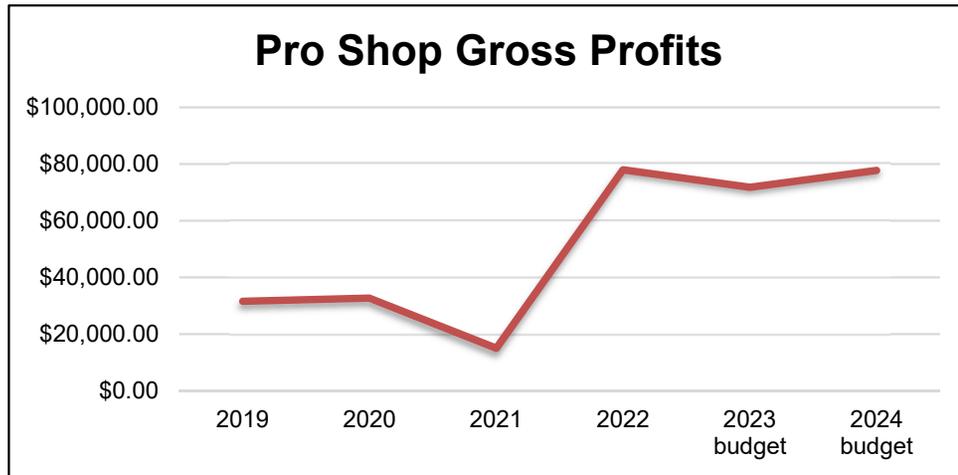
LIQUOR FUND SUMMARY BUDGET

	2019	2020	2021	2022	2023	2024	PERCENT
REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Liquor Sales	\$ 1,468,740	\$ 1,695,790	\$ 1,664,832	\$ 1,288,271	\$ 1,170,000	\$ 750,000	-35.90%
Beer Sales	1,890,720	2,179,478	1,980,245	1,520,221	1,410,000	950,000	-32.62%
Wine Sales	605,006	658,285	615,894	451,293	435,000	300,000	-31.03%
Other Sales	298,623	342,634	346,395	268,011	248,000	188,000	-24.19%
Misc Income	3,000	4,151	4,842	8,444	2,000	1,000	-50.00%
Intergovernmental	-	27,532	-	-	-	-	0.00%
Interest Earnings	30,519	11,085	(2,077)	3,052	4,000	2,000	-50.00%
Total Revenue	\$ 4,296,608	\$ 4,918,955	\$ 4,610,131	\$ 3,539,292	\$ 3,269,000	\$ 2,191,000	-32.98%
EXPENDITURES							
Employee Services	\$ 558,812	\$ 592,081	\$ 627,589	\$ 784,752	\$ 786,940	\$ 772,900	-1.78%
Supplies	8,259	13,784	5,534	11,070	34,250	12,250	-64.23%
Professional Services	212,970	229,269	244,630	251,845	323,240	214,850	-33.53%
Maintenance	9,992	32,143	19,624	38,706	23,850	20,650	-13.42%
Cost of Sales	3,261,660	3,728,642	3,480,000	2,624,248	2,542,000	1,397,500	-45.02%
Capital Expense	-	-	-	-	-	3,500,000	0.00%
Fixed Asset Credit	-	-	-	-	-	(3,500,000)	0.00%
Transfer Out	303,500	260,500	440,000	240,000	40,000	20,000	-50.00%
Depreciation	50,741	18,367	13,940	11,526	18,000	11,500	-36.11%
Total Expenditures	\$ 4,405,934	\$ 4,874,786	\$ 4,831,317	\$ 3,962,147	\$ 3,768,280	\$ 2,449,650	-34.99%
Net Change in Fund Balance	\$ (109,326)	\$ 44,169	\$ (221,186)	\$ (422,855)	\$ (499,280)	\$ (258,650)	
Fund Balance	\$ 1,626,948	\$ 1,671,117	\$ 1,449,931	\$ 1,027,076	\$ 527,796	\$ 269,146	-49.01%
Unrestricted Fund Balance	\$ 1,065,949	\$ 1,107,985	\$ 900,738	\$ 489,409			
Cash and Investments Balance	\$ 283,381	\$ 988,052	\$ 323,577	\$ 308,712			

LQ18-01 East Store \$3,500,000 *

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

Utilize consultant recommendations to assist with operational decisions

PERFORMANCE MEASURES:

2022 2023 2024 Projected

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

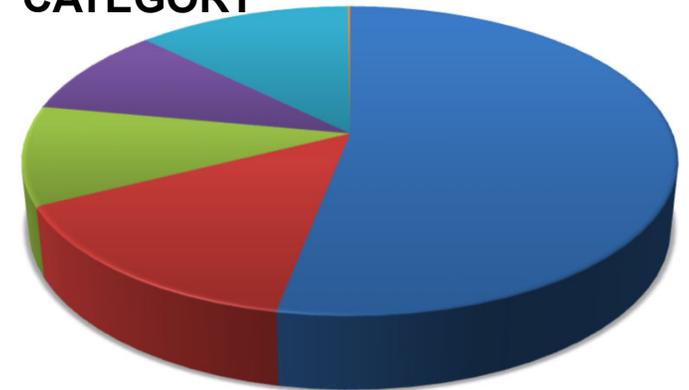
Measure effectiveness

Income or (loss) before transfers	\$65,240	(\$18,028)	(\$99,703)
Net cash provided by operations	\$266,471	\$59,472	(\$81,203)
Capital expenditures	\$41,605	\$80,407	\$171,500
Total rounds of golf	40,601	41,899	42,000
Average price per round	\$22.32	\$23.06	\$21.60

Highlights/Significant Changes for 2024:

• With highway 10 construction essentially over, we are expecting a very good year in 2024. We have increased our rates on average a little over 9% for 2024. With good weather we expect another robust year of rounds in the 42,000 range. With the consultant's report finished, we will be implementing all recommendations possible..

2024 EXPENDITURES BY CATEGORY



■ Personal Services
 ■ Supplies (Non resale)
 ■ Professional Services
■ Maintenance
 ■ Depreciation
 ■ Interest

STAFFING LEVELS	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
FTE units budgeted	3.95	4	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	39

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
GOLF FUND SUMMARY BUDGET**

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
REVENUES							
Golf Course Sales	\$ 865,844	\$ 1,160,697	\$ 1,257,971	\$ 1,231,623	\$ 1,164,800	\$ 1,340,800	15.11%
Pro Shop Sales	81,986	111,030	129,480	124,234	148,750	109,750	-26.22%
Simulator Revenue	11,316	19,307	34,995	43,320	-	45,000	100.00%
Misc Income	-	-	798,949	91,094	-	-	0.00%
Transfer In	-	245,000	-	-	-	71,500	100.00%
Intergovernmental	-	84,120	-	-	-	-	0.00%
Interest Earnings	(4,720)	1,172	(1,308)	(4,309)	2,000	2,000	0.00%
Total Revenue	<u>\$ 954,426</u>	<u>\$ 1,621,326</u>	<u>\$ 2,220,087</u>	<u>\$ 1,485,962</u>	<u>\$ 1,315,550</u>	<u>\$ 1,569,050</u>	<u>19.27%</u>
EXPENDITURES							
Employee Services	\$ 584,567	\$ 606,275	\$ 655,317	\$ 756,476	\$ 761,885	\$ 806,200	5.82%
Supplies	146,108	125,658	168,595	148,318	213,600	221,400	3.65%
Professional Services	110,990	114,050	135,796	143,166	161,210	157,140	-2.52%
Maintenance	52,094	133,282	149,211	108,535	103,300	143,500	38.92%
Cost of Goods Sold	62,933	78,322	114,527	89,612	77,000	77,000	0.00%
Capital Expense	288,861	-	917,570	41,605	69,500	171,500 *	146.76%
Fixed Asset Credit	(288,861)	-	(917,570)	(41,605)	(69,500)	(171,500)	146.76%
Interest Expense	-	6,375	5,284	4,194	5,500	2,013	-63.40%
Depreciation	147,068	170,647	171,893	170,421	147,000	190,000	29.25%
Total Expenditures	<u>\$ 1,103,760</u>	<u>\$ 1,234,609</u>	<u>\$ 1,400,623</u>	<u>\$ 1,420,722</u>	<u>\$ 1,469,495</u>	<u>\$ 1,597,253</u>	<u>8.69%</u>
Net Change in Fund Balance	\$ (149,334)	\$ 386,717	\$ 819,464	\$ 65,240	\$ (153,945)	\$ (28,203)	
Fund Balance	\$ 807,345	\$ 1,194,062	\$ 2,013,526	\$ 2,078,766	\$ 1,924,821	\$ 1,896,618	-1.47%
Unrestricted Fund Balance	\$ (734,971)	\$ (338,770)	\$ (264,983)	\$ (70,927)			
Cash and Investments Balance	\$ 3,223	\$ 336,702	\$ 239,340	\$ 502,957			

GH36-24 Large rough mower \$85,000 *

GH37-24 Greens mower \$55,000

GH38-24 Bunker rake \$31,500

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: 2022 2023 2024 Projected

Council goal: reinforce outreach regarding recycling programs

Measure effectiveness

Organic recycling participants	140	185	260
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Council goal: reduce solid and organic wastes from the City

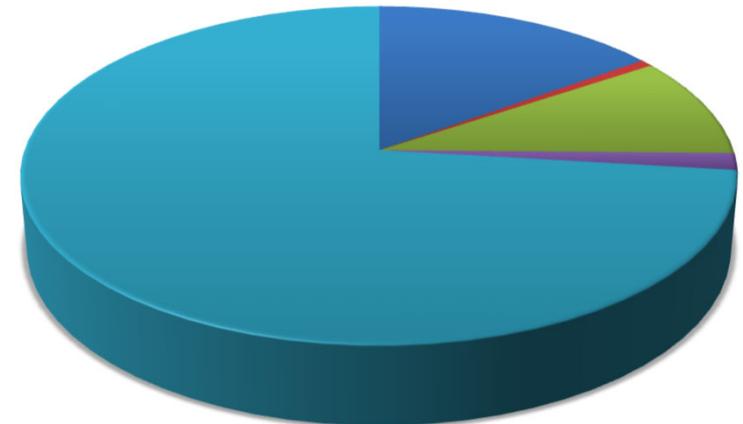
Measure effectiveness

Residential curbside recycling	1629 tons	1448 tons	1600 tons
Organics recycling	18 tons	18 tons	20 tons
Drop off events	75 tons	72 tons	75 tons
Re-use events (goods, textiles)	NA	3.79 tons	4 tons

Highlights/Significant Changes for 2024

Per the contract signed with Ace Solid Waste for the residential recycling program, costs will increase \$0.11 per single family household and \$0.09 per multi family household in 2024 for biweekly service. Apartments that are served weekly will increase \$0.02 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. The rate for both single and multi-family recycling will be reviewed during the 2025 budget process

2024 EXPENDITURES BY CATEGORY



STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2022	2023	2024
FTE units budgeted	0.35	0.35	0.35
Authorized Personnel			
Recycling Coordinator	1	1	1

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
RECYCLE FUND SUMMARY BUDGET**

	2019	2020	2021	2022	2023	2024	PERCENT
REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Charges for Services	\$ 284,823	\$ 329,580	\$ 401,629	\$ 399,776	\$ 396,000	\$ 396,000	0.00%
Intergovernmental	53,415	57,183	70,019	34,299	60,000	77,850	29.75%
Late Charges	1,636	465	-	-	1,200	1,200	0.00%
Other Revenue	1,440	1,350	49	-	-	-	0.00%
Interest Earnings	5,554	2,416	(559)	(2,335)	1,250	1,250	0.00%
Transfer In	-	118,121	-	-	-	-	0.00%
Total Revenue	<u>\$ 346,868</u>	<u>\$ 509,115</u>	<u>\$ 471,138</u>	<u>\$ 431,740</u>	<u>\$ 458,450</u>	<u>\$ 476,300</u>	<u>3.89%</u>
EXPENDITURES							
Employee Services	\$ 51,507	\$ 50,567	\$ 55,882	\$ 61,857	\$ 64,690	\$ 69,580	7.56%
Supplies	1,068	1,674	3,634	1,698	6,600	3,100	-53.03%
Professional Services	43,893	44,151	30,395	35,088	52,940	44,800	-15.38%
Maintenance	2,593	2,459	5,635	7,956	5,730	7,500	30.89%
Cost of Service	260,081	288,201	340,194	312,765	320,000	340,000	6.25%
Total Expenditures	<u>\$ 359,142</u>	<u>\$ 387,052</u>	<u>\$ 435,740</u>	<u>\$ 419,364</u>	<u>\$ 449,960</u>	<u>\$ 464,980</u>	<u>3.34%</u>
Net Change in Fund Balance	\$ (12,274)	\$ 122,063	\$ 35,398	\$ 12,376	\$ 8,490	\$ 11,320	
Fund Balance	\$ 97,154	\$ 219,217	\$ 254,615	\$ 266,991	\$ 275,481	\$ 286,801	4.11%
Cash and Investments Balance	\$ 86,813	\$ 185,511	\$ 219,457	\$ 238,520			

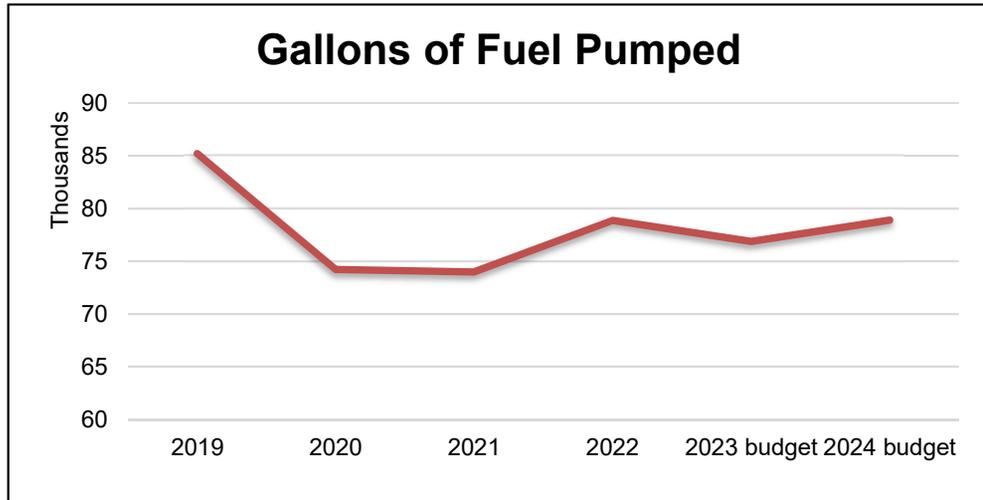
**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

INTERNAL SERVICE FUNDS SUMMARY BUDGET

SOURCES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Operating Revenues	\$ 1,659,862	\$ 1,985,136	\$ 1,983,970	\$ 2,029,410	\$ 2,360,680	\$ 2,295,470	-2.76%
Investment Income	45,094	27,152	10,509	12,314	19,000	46,500	144.74%
Gain(loss) fair value of inv	13,562	900	(20,584)	(36,737)	-	-	0.00%
Miscellaneous	145,979	84,766	95,439	87,395	-	65,000	100.00%
Intergovernmental	-	122,462	-	-	-	-	0.00%
Total Revenue	\$ 1,864,497	\$ 2,220,416	\$ 2,069,334	\$ 2,092,382	\$ 2,379,680	\$ 2,406,970	1.15%
USES							
Personal services	\$ 232,277	\$ 303,790	\$ 255,248	\$ 325,582	\$ 310,040	\$ 328,920	6.09%
Supplies	284,172	254,565	248,347	343,879	387,500	482,500	24.52%
Professional services	703,259	917,372	1,048,640	1,122,502	987,185	1,332,707	35.00%
Contractual services	230,822	314,767	201,694	205,849	197,000	202,000	2.54%
Depreciation	481,072	376,309	282,418	252,085	485,000	360,000	-25.77%
Total Expenditures	\$ 1,931,602	\$ 2,166,803	\$ 2,036,347	\$ 2,249,897	\$ 2,366,725	\$ 2,706,127	14.34%
Net Change in Fund Balance	\$ (67,105)	\$ 53,613	\$ 32,987	\$ (157,515)	\$ 12,955	\$ (299,157)	
Fund balances	\$ 2,995,829	\$ 3,030,820	\$ 3,063,807	\$ 2,906,292	\$ 3,076,762	\$ 2,777,605	-9.72%
Unrestricted Fund Balance	\$ 1,369,554	\$ 1,562,464	\$ 1,941,050	\$ 1,921,822			

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:

2022 2023 2024 Projected

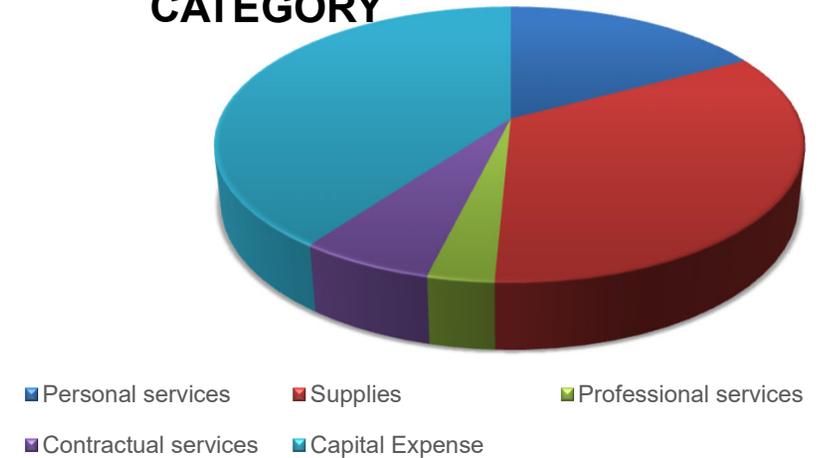
Council goal: Fiscal responsibility and efficiency in government
Measure effectiveness

Average downtime per repair	8.5 hours	7.5 hours	7 hours
Hours of use, garage equip	11,000	11,800	10,000
Cost of annual maintenance per hour of annual equipment use	\$11.76	\$10.79	\$14.00

Highlights/Significant Changes for 2024:

After offsetting budget allocations in 2023 with ARPA funds, the 2024 budget allocation was increased by \$100,000. This increase is to cover additional Capital Purchases of \$75,000 and to cover an increase in maintenance costs. In 2023, maintenance costs increased \$136,000 mainly due to police squad build outs and larger than expected repair costs. Repair costs are projected to continue to rise. Newer equipment with less downtime and repairs necessary should offset some of the increases.

2024 EXPENDITURES BY CATEGORY



STAFFING LEVELS

	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
FTE units budgeted	1.55	1.50	1.50

Authorized Personnel

Lead Mechanic	1	1	1
Mechanic	1	1	1

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

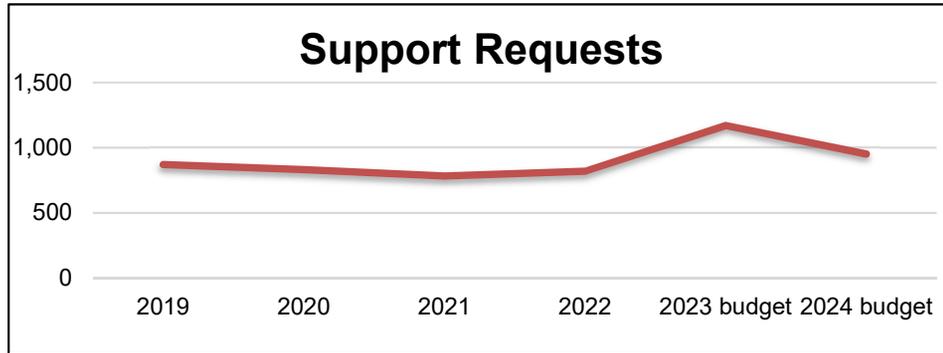
GARAGE FUND SUMMARY BUDGET

REVENUES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Vehicle Rental Income	\$ 765,000	\$ 933,300	\$ 923,800	\$ 888,800	\$ 929,300	\$ 800,000	-13.91%
Interest Earnings	(3,123)	2,489	(2,558)	(9,220)	-	-	0.00%
Intergovernmental	-	2,635	-	-	-	-	0.00%
Sale of Fixed Asset	107,951	(7,442)	8,055	8,450	-	-	0.00%
Total Revenue	\$ 869,828	\$ 930,982	\$ 929,297	\$ 888,030	\$ 929,300	\$ 800,000	-13.91%
EXPENDITURES							
Personal services	\$ 167,385	\$ 164,167	\$ 174,939	\$ 173,779	\$ 192,680	\$ 199,020	3.29%
Supplies	276,260	243,471	244,682	309,889	330,500	390,500	18.15%
Professional services	36,794	49,917	39,256	48,265	31,770	35,750	12.53%
Contractual services	71,622	42,470	58,364	68,640	37,000	72,000	94.59%
Capital Expense	258,416	314,280	-	100,929	487,000	465,000 *	-4.52%
Fixed Asset Credit	(258,416)	(314,280)	-	(100,929)	(487,000)	(465,000)	-4.52%
Depreciation	438,395	346,159	253,593	220,310	440,000	325,000	-26.14%
Total Expenditures	\$ 990,456	\$ 846,184	\$ 770,834	\$ 820,883	\$ 1,031,950	\$ 1,022,270	-0.94%
Net Change in Fund Balance	\$ (120,628)	\$ 84,798	\$ 158,463	\$ 67,147	\$ (102,650)	\$ (222,270)	
Fund Balance	\$ 1,486,171	\$ 1,570,969	\$ 1,729,432	\$ 1,796,579	\$ 1,693,929	\$ 1,471,659	-13.12%
Unrestricted Fund Balance	\$ (28,792)	\$ 200,996	\$ 700,721	\$ 887,250			

Public Works maintenance vehicles \$325,000 *
Police UTV \$40,000
Parks and Recreation equipment \$100,000

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:

2022 2023 2024 Projected

Council goal: Fiscal responsibility and efficiency in government

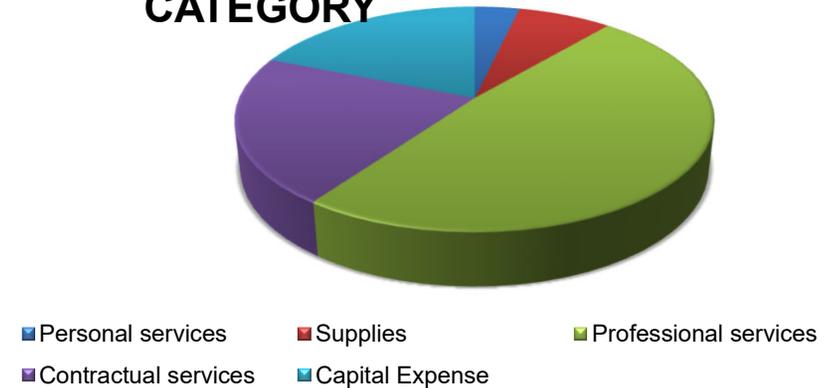
Measure effectiveness

Annual ERP maintenance fees	\$64,910	\$70,891	\$75,853
Annual Metro-INET IT contract	\$355,551	\$425,568	\$495,828
Annual Website fees	\$18,489	\$24,199	\$27,345
Zayo related outages	2	3	1
Power outage	1	1	0
Planned maintenance outage	2	4	3
Network/firewall upgrade outage	3	0	1

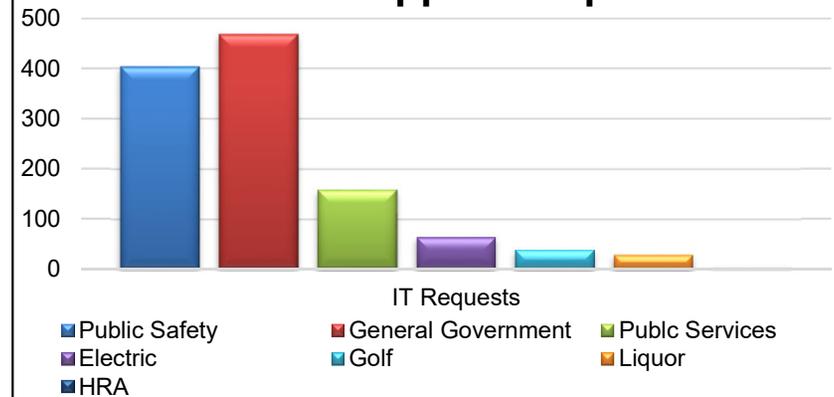
Highlights/Significant Changes for 2024:

The 2024 contract with Metro-Inet increased to \$495,828, which includes \$35,000 for capital reserves. The City had utilized CARE funds in 2020 and 2021 to provide technology allowing work from home. This resulted in some employees having multiple licensed devices. As computers and laptops roll out of service, multiple device issues will be resolved which will reduce costs. In 2023 the City signed a service contract with UPS for camera coverage of the downtown and throughout the City.

2024 EXPENDITURES BY CATEGORY



2023 IT Support Requests



**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

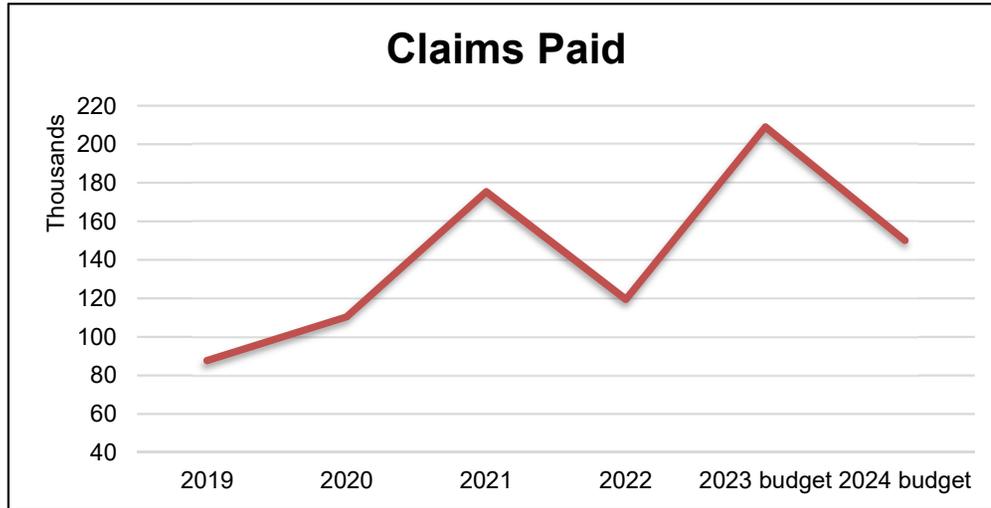
INFORMATION TECHNOLOGY FUND SUMMARY BUDGET

REVENUES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Data Entry Charges	\$ 450,415	\$ 519,516	\$ 552,700	\$ 588,200	\$ 686,180	\$ 700,280	2.05%
Interest Earnings	8,276	3,319	(1,384)	(2,229)	4,000	7,500	87.50%
Intergovernmental	-	119,827	-	-	-	-	0.00%
Miscellaneous	20,000	47,000	20,000	35,000	-	20,000	100.00%
Total Revenue	\$ 478,691	\$ 689,662	\$ 571,316	\$ 620,971	\$ 690,180	\$ 727,780	5.45%
EXPENDITURES							
Personal services	\$ 20,240	\$ 21,261	\$ 22,340	\$ 24,800	\$ 27,400	\$ 30,300	10.58%
Supplies	7,912	11,094	3,665	33,990	57,000	92,000	61.40%
Professional services	266,687	323,039	333,520	390,536	366,480	572,387	56.19%
Contractual services	159,200	272,297	143,330	137,209	160,000	130,000	-18.75%
Capital Expense	30,274	35,844	5,866	12,870	142,000	123,000 *	-13.38%
Fixed Asset Credit	(30,274)	(35,844)	(5,866)	(12,870)	(142,000)	(123,000)	-13.38%
Depreciation	42,677	30,150	28,825	31,775	45,000	35,000	-22.22%
Total Expenditures	\$ 496,716	\$ 657,841	\$ 531,680	\$ 618,310	\$ 655,880	\$ 859,687	31.07%
Net Change in Fund Balance	\$ (18,025)	\$ 31,821	\$ 39,636	\$ 2,661	\$ 34,300	\$ (131,907)	
Fund Balance	\$ 386,212	\$ 418,033	\$ 457,669	\$ 460,330	\$ 494,630	\$ 362,723	-26.67%
Unrestricted Fund Balance	\$ 274,900	\$ 301,028	\$ 363,623	\$ 385,189			

PD23-03 LETC Radio Repeater \$107,000 *
PD23-01 License Plate Reader Camera \$16,000

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:

2022 2023 2024 Projected

Council goal: Fiscal responsibility and efficiency in government

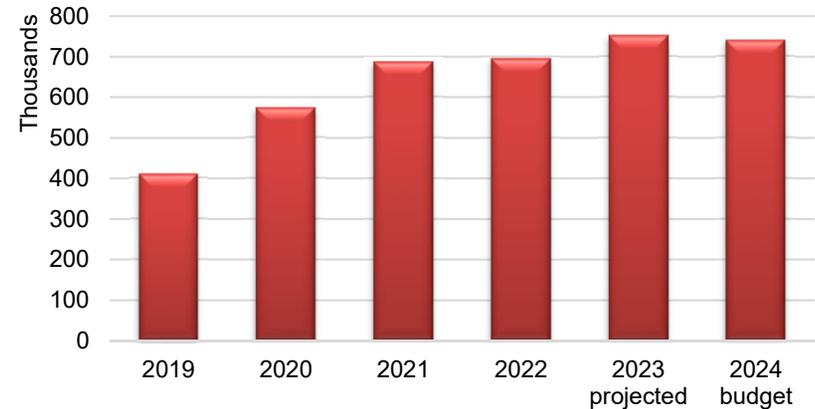
Measure effectiveness

	2022	2023	2024 Projected
Auto insurance claims	\$ 46,885	\$ 19,837	\$ 35,500
Total auto claims submitted	9	7	6
Property insurance claims	\$ 16,113	\$ 28,071	\$ 25,000
Total property claims submitted	5	5	5
General liability claims	\$ 8,802	\$ 130,000	\$ 50,000
Total general claims submitted	7	2	2
Total first report of injury forms	11	17	10
Total injuries resulting in claims	7	9	5

Highlights/Significant Changes for 2024:

The City has maintained a deductible of \$50,000 per incident and \$200,000 annually. This greatly 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. 2023 insurance claims increased \$139,000 over the previous year in workers compensation and auto damage. Accordingly the allocation increased 6%, or \$40,000 for 2024.

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.

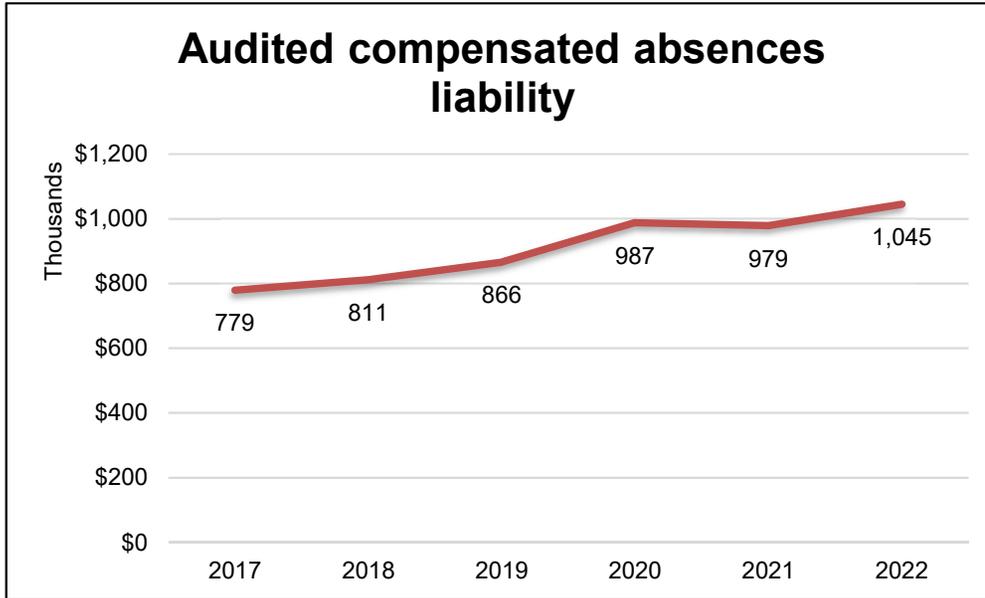
**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

INSURANCE FUND SUMMARY BUDGET

	2019	2020	2021	2022	2023	2024	PERCENT
REVENUES	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>CHANGE</u>
Interest Earnings	\$ 29,890	\$ 11,690	\$ (2,698)	\$ (4,457)	\$ 15,000	\$ 14,000	-6.67%
Charges for Services	414,435	477,320	447,320	492,260	670,200	710,190	5.97%
Miscellaneous	18,028	45,208	67,384	43,945	-	45,000	100.00%
Total Revenue	<u>\$ 462,353</u>	<u>\$ 534,218</u>	<u>\$ 512,006</u>	<u>\$ 531,748</u>	<u>\$ 685,200</u>	<u>\$ 769,190</u>	<u>12.26%</u>
EXPENDITURES							
Personal services	\$ 9,685	\$ 10,180	\$ 10,690	\$ 11,900	\$ 13,200	\$ 14,600	10.61%
Professional services	399,778	563,038	675,864	683,701	588,935	724,570	23.03%
Total Expenditures	<u>\$ 409,463</u>	<u>\$ 573,218</u>	<u>\$ 686,554</u>	<u>\$ 695,601</u>	<u>\$ 602,135</u>	<u>\$ 739,170</u>	<u>22.76%</u>
Net Change in Fund Balance	\$ 52,890	\$ (39,000)	\$ (174,548)	\$ (163,853)	\$ 83,065	\$ 30,020	
Fund Balance	\$ 1,108,690	\$ 1,069,690	\$ 895,142	\$ 731,289	\$ 814,354	\$ 844,374	3.69%

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:

2022 2023 2024 Projected

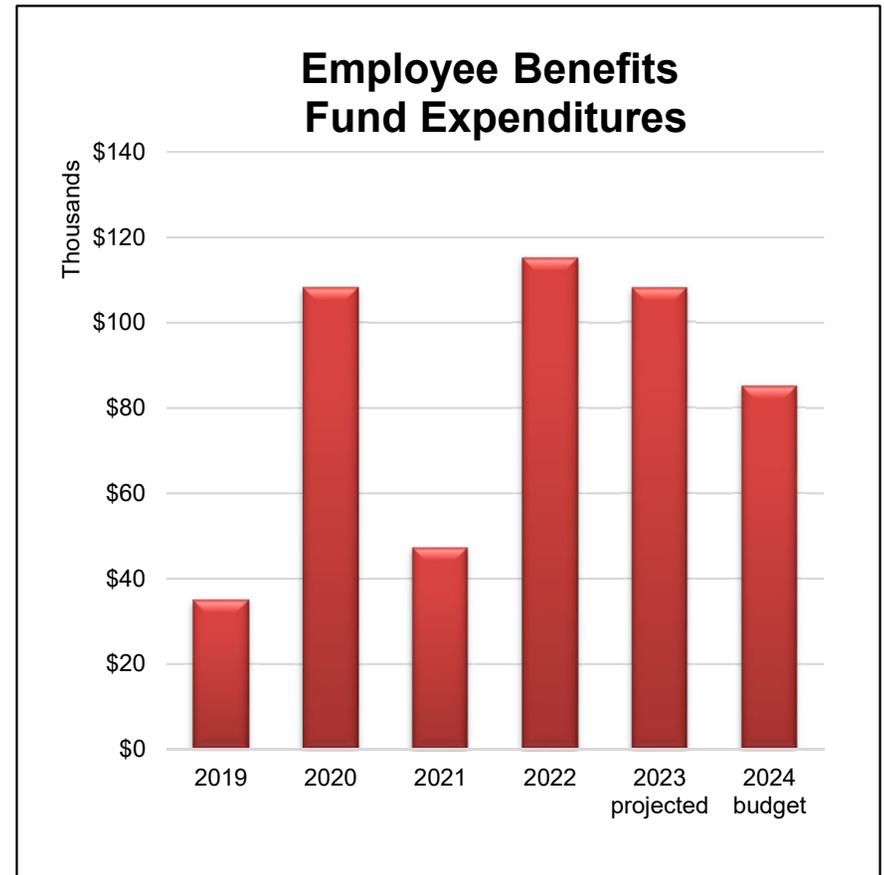
Council goal: Fiscal responsibility and efficiency in government

Measure effectiveness

Fund contributions and interest	\$ 51,633	\$ 106,574	\$ 85,000
Retiree leave payouts	\$ 113,703	\$ 108,002	\$ 83,100

Highlights/Significant Changes for 2024:

Allocation for the employee services internal service fund will increase in 2024 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 2024 the City is forecasting four eligible retirements, with another six considering retirement in or around 2025.



**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

EMPLOYEE BENEFIT FUND SUMMARY BUDGET

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
REVENUES							
Charges for Services	\$ 30,012	\$ 55,000	\$ 60,150	\$ 60,150	\$ 75,000	\$ 85,000	13.33%
Interest Earnings	23,613	10,554	(3,435)	(8,517)	-	25,000	100.00%
Total Revenue	<u>\$ 53,625</u>	<u>\$ 65,554</u>	<u>\$ 56,715</u>	<u>\$ 51,633</u>	<u>\$ 75,000</u>	<u>\$ 110,000</u>	<u>46.67%</u>
EXPENDITURES							
Personal services	\$ 34,967	\$ 108,182	\$ 47,279	\$ 115,103	\$ 76,760	\$ 85,000	10.73%
Total Expenditures	<u>\$ 34,967</u>	<u>\$ 108,182</u>	<u>\$ 47,279</u>	<u>\$ 115,103</u>	<u>\$ 76,760</u>	<u>\$ 85,000</u>	<u>10.73%</u>
Net Change in Fund Balance	\$ 18,658	\$ (42,628)	\$ 9,436	\$ (63,470)	\$ (1,760)	\$ 25,000	
Fund Balance	\$ 14,756	\$ (27,872)	\$ (18,436)	\$ (81,906)	\$ (83,666)	\$ (58,666)	-29.88%

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

HRA FUNDS SUMMARY BUDGET

SOURCES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Property taxes	\$ 390,009	\$ 424,942	\$ 481,246	\$ 497,994	\$ 522,200	\$ 577,974	10.68%
Intergovernmental	-	500	-	-	-	-	0.00%
Charges for services	37,723	93,246	45,745	41,795	30,000	15,000	0.00%
Interest	51,577	67,630	56,345	54,056	60,090	43,967	-26.83%
Gain(loss) fair value of inv	7,005	(43)	(7,600)	(15,676)	-	-	0.00%
Transfer	150,000	371,000	45,000	170,000	329,000	335,000	0.00%
Miscellaneous	-	-	-	50	-	-	0.00%
Bond offering	1,697,841	-	-	-	-	-	0.00%
Total Revenue	\$ 2,334,155	\$ 957,275	\$ 620,736	\$ 748,219	\$ 941,290	\$ 1,094,252	16.25%
USES							
Urban redevelopment/housing	\$ 490,889	\$ 419,675	\$ 196,330	\$ 373,103	\$ 816,540	\$ 634,808	-22.26%
Loss from sale of fixed asset	-	43,563	571,173	-	-	-	0.00%
Transfer	150,000	371,000	45,000	170,000	170,000	335,000	97.06%
Principal debt retirement	-	-	-	25,000	-	-	0.00%
Interest and fiscal charges	64,375	91,113	93,126	90,823	107,693	83,225	-22.72%
Capital	-	266,000	-	-	-	-	0.00%
Total Expenditures	\$ 705,264	\$ 1,191,351	\$ 905,629	\$ 658,926	\$ 1,094,233	\$ 1,053,033	-3.77%
Net Change in Fund Balance	\$ 1,628,891	\$ (234,076)	\$ (284,893)	\$ 89,293	\$ (152,943)	\$ (81,092)	
Fund Balances	\$ 3,331,114	\$ 3,097,038	\$ 2,812,145	\$ 2,901,438	\$ 2,748,495	\$ 2,545,092	-7.40%

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:

	2022	2023	2024 Budget
Board goal: increase utilization of housing programs			
<i>Measure effectiveness</i>			
HRA Loan/Grant dollars spent	\$190,958	\$398,047	\$335,000
Improvement values on CARE Grant projects	\$351,778	\$423,649	\$500,000
New HRA Loans processed	17	19	15
New HRA Grant agreements	20	25	30

Board goal: support and maintain a balanced budget

Measure effectiveness

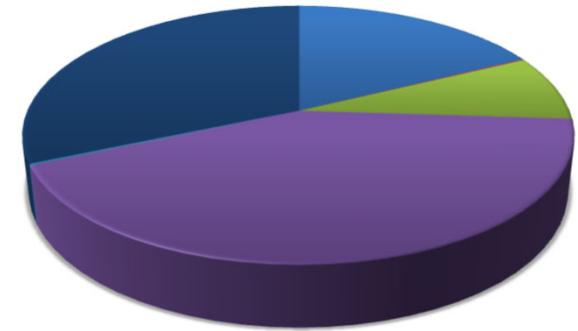
Budget performance: expended vs budget	100.01%	86.88%	100%
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	ACTUAL 2022	BUDGET 2023	BUDGET 2024
Net change in fund balance	\$ 8,188	\$ (241,230)	\$ (112,198)
Fund balance	\$ 1,447,894	\$ 1,206,664	\$ 1,094,466

Highlights/Significant Changes for 2023:

The HRA is funding the C.A.R.E (Curb Appeal Residential Enhancement) Grant Program again in 2024, hoping to assist approximately 30 households. The HRA continues to offer an array of other home improvement loans in addition to this grant. These programs should be bolstered by increased marketing efforts again in 2024. Also, owners of multi-family homes can convert those properties into single family owner-occupied homes with the 0% interest Rental Conversion Loan

2024 EXPENDITURES BY CATEGORY



- Employee Services
- Supplies
- Professional Services
- Housing Rebates/Loans
- Maintenance
- Transfers Out

PER CAPITA EXPENSE:

	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
Monthly	\$ 2.14	\$ 4.06	\$ 3.80
Annual	\$ 25.72	\$ 48.75	\$ 45.58

STAFFING LEVELS

	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
FTE units budgeted	1	1	1

Authorized Personnel

HRA Executive Director	1	1	1
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**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

HOUSING AND REHABILITATION SUMMARY BUDGET

	2019	2020	2021	2022	2023	2024	PERCENT
REVENUES	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>CHANGE</u>
Property Taxes	\$ 223,639	\$ 294,811	\$ 313,437	\$ 328,333	\$ 347,000	\$ 412,474	18.87%
Intergovernmental	48,603	500	-	-	-	-	0.00%
Interest	31,097	25,278	18,531	4,184	6,500	17,167	164.11%
Gain(loss) fair value of inv	4,785	423	(6,799)	-	-	-	0.00%
Payments on loan programs	37,723	93,246	45,745	41,795	30,000	23,933	-20.22%
Miscellaneous	-	-	-	50	-	500	100.00%
Transfers In	150,000	300,000	-	100,000	259,000	260,000	0.39%
Use of fund balance	-	-	-	-	-	122,311	100.00%
Total Revenue	<u>\$ 495,847</u>	<u>\$ 714,258</u>	<u>\$ 370,914</u>	<u>\$ 474,362</u>	<u>\$ 642,500</u>	<u>\$ 836,385</u>	<u>30.18%</u>
EXPENDITURES							
Employee Services	\$ 99,109	\$ 104,066	\$ 112,351	\$ 126,835	\$ 139,370	\$ 145,470	4.38%
Supplies	36	184	48	88	3,000	1,000	-66.67%
Professional Services	24,551	23,716	24,551	33,144	116,240	68,530	-41.04%
Housing Rebates/Loans	119,861	174,280	50,331	206,107	350,000	350,000	0.00%
Maintenance	5,800	5,220	-	-	16,120	1,272	-92.11%
Loss on sale of asset	-	43,563	352,078	-	-	-	0.00%
Transfers Out	150,000	330,000	-	100,000	259,000	260,000	0.39%
Total Expenditure	<u>\$ 399,357</u>	<u>\$ 681,029</u>	<u>\$ 539,359</u>	<u>\$ 466,174</u>	<u>\$ 883,730</u>	<u>\$ 826,272</u>	<u>-6.50%</u>
Net Change in Fund Balance	\$ 96,490	\$ 33,229	\$ (168,445)	\$ 8,188	\$ (241,230)	\$ (112,198)	-53.49%

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:

	2022	2023	2024 Budget
Historic Business District			
Change in taxable market value, from base to current	16.31%	24.22%	30.39%
Increment received	39,688	54,717	45,500
Increment expended	19,521	19,003	18,527
South Business District			
Change in taxable market value, from base to current	349.23%	404.40%	471.01%
Increment received	129,973	128,339	120,000
Increment expended	176,329	218,898	206,131

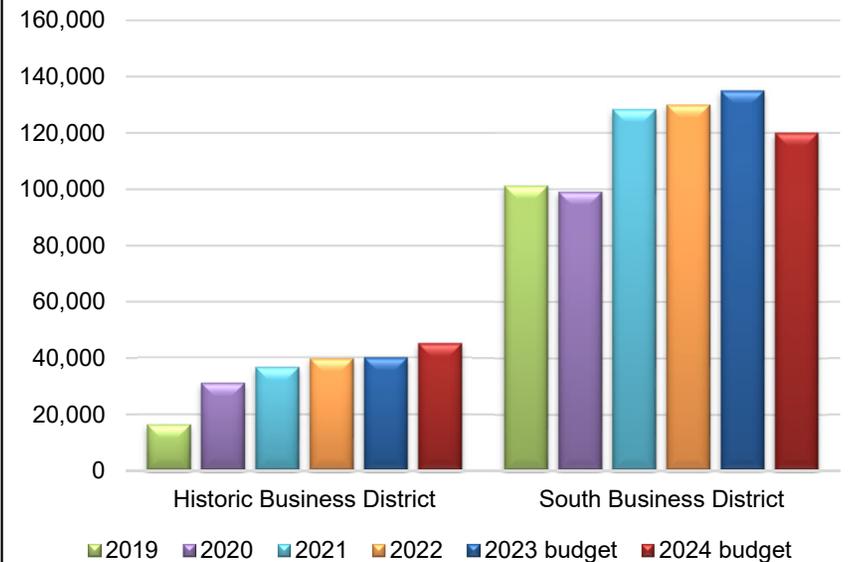
Highlights/Significant Changes for 2024:

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.

All purchases are complete and property is marketed for resale. The HRA is currently working with the City of Anoka for possible transfer of property for use as a new liquor store

Current Tax Increment Collections



	ACTUAL 2022	BUDGET 2023	BUDGET 2024
Net change in fund balance	\$ 80,342	\$ 88,287	\$ 75,152
Fund balance	\$ 1,421,522	\$ 1,509,809	\$ 1,584,961

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

HRA TAX INCREMENT FINANCING DISTRICTS SUMMARY BUDGET

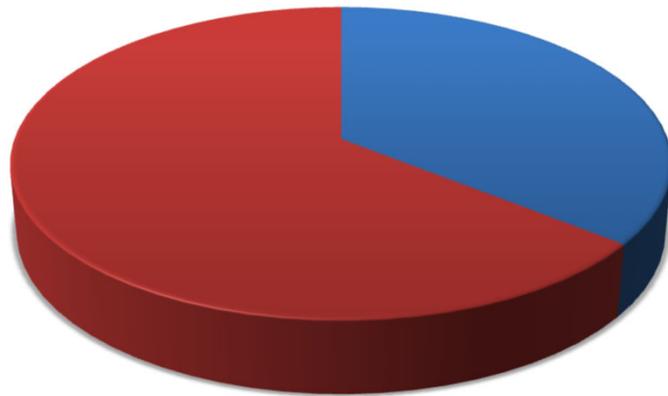
	2019	2020	2021	2022	2023	2024	PERCENT
REVENUES	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>CHANGE</u>
Property taxes	\$ 117,767	\$ 130,131	\$ 167,809	\$ 169,661	\$ 175,200	\$ 165,000	-5.82%
Interest	20,480	42,489	37,705	36,252	53,590	34,480	-35.66%
Gain(loss) fair value of inv	2,220	(466)	(615)	(2,275)	-	-	0.00%
Bond offering	1,697,841	-	-	-	-	-	0.00%
Total Revenue	<u><u>\$ 1,838,308</u></u>	<u><u>\$ 172,154</u></u>	<u><u>\$ 204,899</u></u>	<u><u>\$ 203,638</u></u>	<u><u>\$ 228,790</u></u>	<u><u>\$ 199,480</u></u>	<u><u>-12.81%</u></u>
EXPENDITURES							
Professional Services	\$ 93,252	\$ 44,554	\$ 9,049	\$ 6,930	\$ 7,810	\$ 8,061	3.21%
Programs and loans	185,860	67,655	-	-	-	-	0.00%
Capital	-	266,000	-	-	-	-	0.00%
Interest Expense	26,795	50,945	48,768	46,366	62,693	41,267	-34.18%
Loss on sale of asset	-	-	219,095	-	-	-	0.00%
Transfers Out	-	41,000	45,000	70,000	70,000	75,000	7.14%
Total Expenditure	<u><u>\$ 305,907</u></u>	<u><u>\$ 470,154</u></u>	<u><u>\$ 321,912</u></u>	<u><u>\$ 123,296</u></u>	<u><u>\$ 140,503</u></u>	<u><u>\$ 124,328</u></u>	<u><u>-11.51%</u></u>
Net Change in Fund Balance	\$ 1,532,401	\$ (298,000)	\$ (117,013)	\$ 80,342	\$ 88,287	\$ 75,152	-14.88%

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 - 2024 funding from TIF revenue

2024 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
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>1,640,000</u>	<u>493,634</u>		

	ACTUAL 2022	BUDGETED 2023	BUDGETED 2024
Net change in fund balance	\$ 762	\$ -	\$ (27,433)
Fund balance	\$ 32,022	\$ 32,022	\$ 4,589

**CITY OF ANOKA, MINNESOTA
2024 BUDGET**

HRA DEBT SERVICE SUMMARY BUDGET

SOURCES	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Interest	\$ -	\$ (137)	\$ (77)	\$ 33	\$ -	\$ -	0.00%
Gain(loss) fair value of inv	-	-	-	186	-	-	0.00%
Transfers In	-	71,000	45,000	70,000	70,000	75,000	7.14%
Total Revenue	\$ -	\$ 70,863	\$ 44,923	\$ 70,219	\$ 70,000	\$ 75,000	6.81%
USES							
Matured Bonds	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 60,000	140.00%
Matured Interest	-	40,168	44,358	43,982	45,000	41,958	-4.60%
Fiscal Agent Charges	-	-	-	475	-	475	0.00%
Total Expenditures	\$ -	\$ 40,168	\$ 44,358	\$ 69,457	\$ 70,000	\$ 102,433	47.48%
Net Change in Fund Balance	\$ -	\$ 30,695	\$ 565	\$ 762	\$ -	\$ (27,433)	
Fund Balances	\$ -	\$ 30,695	\$ 31,260	\$ 32,022	\$ 32,022	\$ 4,589	-85.67%

**CITY OF ANOKA, MINNESOTA
2024 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.

ABLA Anoka Business and Landowners Association

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

ARPA American Rescue Plan Act

Audit An official financial examination of the City's accounts

Authorized Position Positions associated with the authorized budget.

B

Balanced Budget Revenues are equal to or exceed expenditures in the current year.

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

Budget A plan for allocating financial resources.

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

C

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

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

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

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
GLOSSARY OF TERMS**

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

D

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

Depreciation The allocation of the cost of a capital asset of its estimated useful life.

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

E

Enterprise Fund Self-supporting government fund that sells goods or services to the public for a fee and uses GAAP accounting framework.

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

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

F

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

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

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
GLOSSARY OF TERMS**

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 nonspendable, restricted, committed, assigned and unassigned.

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.

Government Finance Officers Association (GFOA) Association of public finance officers in the US and Canada.

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

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

H

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

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
GLOSSARY OF TERMS**

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

L

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

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

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

LTD Long Term Disability.

M

Major Fund Fund that comprises 10% of the total assets, liabilities, revenues, or expenditures for its fund category AND at least 5% of the corresponding total for all governmental and enterprise funds combined. Other funds may be deemed major because of their significance to the unit or users based on professional judgment.

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

MMPA Minnesota Municipal Power Association

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

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

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
GLOSSARY OF TERMS**

N

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

Net Position Difference between fund assets and fund liabilities (the equity) in proprietary funds. Net position is classified as investment in capital assets, restricted to specific purpose such as debt service, and unrestricted.

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.

Non Major Fund Any fund that does not meet the standards of a major fund as defined above.

O

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

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.

**CITY OF ANOKA, MINNESOTA
2024 BUDGET
GLOSSARY OF TERMS**

R

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

Resolution Agreed to by vote of the council.

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

RFP Request for proposals

S

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

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

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

T

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

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

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

V

VOA Volunteers of America.
