



Preliminary 2024 General Fund Budget

PRESENTED TO ARDEN HILLS CITY COUNCIL
AUGUST 21, 2023

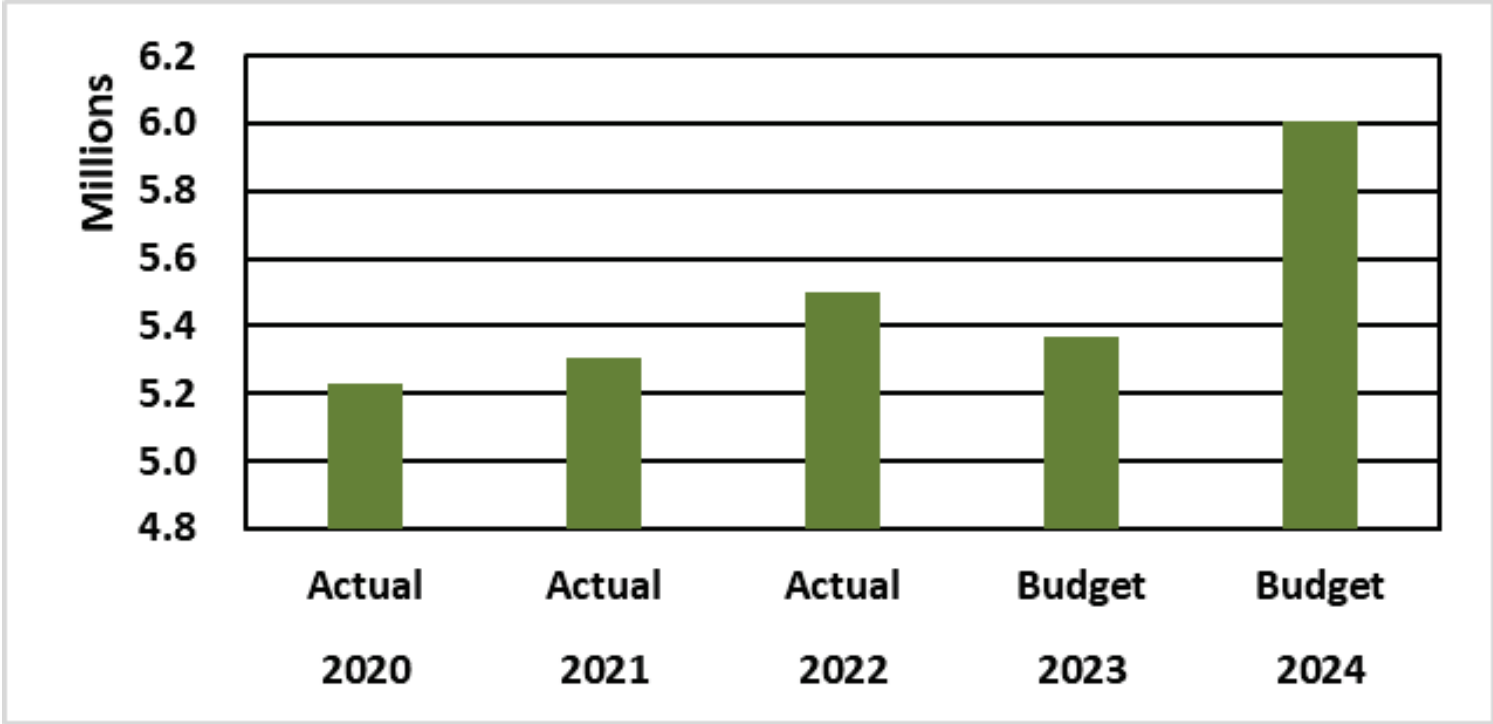
Overall General Fund Budget Summary

	2021 Actual	2022 Actual	6/30/2023 YTD	2023 Budget	2024 Budget	\$ Increase (Decrease)	% Increase (Decrease)
REVENUES							
Taxes	\$ 3,763,386	\$ 3,829,079	\$ 1,693,756	\$ 4,078,390	\$ 4,707,460	\$ 629,070	15.4%
Special assessments	4,514	-	-	3,350	3,090	(260)	-7.8%
Licenses and permits	752,531	830,864	259,388	511,730	552,020	40,290	7.9%
Intergovernmental	160,279	174,405	53,178	171,370	175,970	4,600	2.7%
Charges for services	605,738	615,878	215,392	525,550	489,490	(36,060)	-6.9%
Fines & forfeits	21,500	22,662	11,154	23,190	19,250	(3,940)	-17.0%
Investment earnings	(13,315)	(186,632)	35,193	42,500	50,000	7,500	17.6%
Miscellaneous	9,958	215,708	3,317	13,340	10,920	(2,420)	-18.1%
TOTAL REVENUES	\$ 5,304,591	\$ 5,501,964	\$ 2,271,378	\$ 5,369,420	\$ 6,008,200	\$ 638,780	11.9%
EXPENDITURES							
General government	\$ 1,014,278	\$ 1,077,032	\$ 640,729	\$ 1,295,230	\$ 1,481,770	\$ 186,540	14.4%
Public safety	2,708,136	2,546,029	1,308,482	2,655,800	3,013,910	358,110	13.5%
Public works	618,235	914,150	291,171	796,430	847,930	51,500	6.5%
Parks & recreation	626,626	665,777	319,782	782,720	832,850	50,130	6.4%
Transfers out	548,000	102,540	-	-	50,000	50,000	N/A
TOTAL EXPENDITURES	\$ 5,515,275	\$ 5,305,529	\$ 2,560,165	\$ 5,530,180	\$ 6,226,460	\$ 696,280	12.6%
NET CHANGE IN FUND BALANCE	\$ (210,684)	\$ 196,435	\$ (288,787)	\$ (160,760)	\$ (218,260)	\$ (57,500)	35.8%

Revenues by Source

	2023 Budget	2024 Budget	Amount Over(Under) 2023 Budget	% Change Over 2023 Budget
Property Taxes	\$4,070,490	\$ 4,697,870	\$ 627,380	15.4%
Other Taxes	11,250	12,680	1,430	12.7%
Licenses and Permits	511,730	552,020	40,290	7.9%
Intergovernmental	171,370	175,970	4,600	2.7%
Charges for Services	525,550	489,490	(36,060)	-6.9%
Fines and Forfeits	23,190	19,250	(3,940)	-17.0%
Investment Earnings	42,500	50,000	7,500	17.6%
Miscellaneous	13,340	10,920	(2,420)	-18.1%
TOTAL REVENUES	\$5,369,420	\$ 6,008,200	\$ 638,780	11.9%

General Fund Revenues



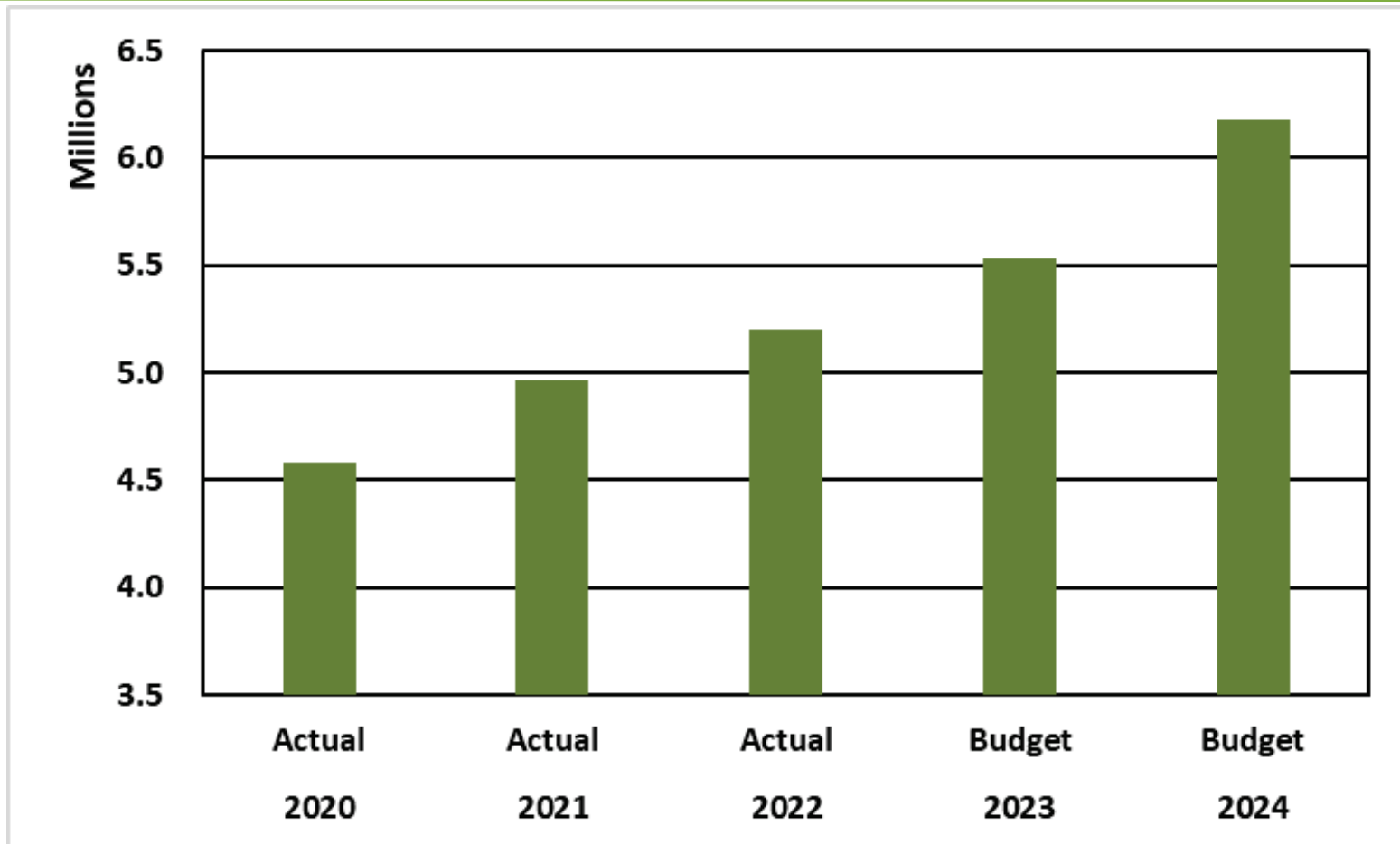
Expenditures by Department

	2023 Budget	2024 Budget	Amount Over(Under) 2023 Budget	% Change Over 2023 Budget
General Government	\$ 1,295,230	\$ 1,481,770	\$ 186,540	14.4%
Public Safety	2,655,800	3,013,910	358,110	13.5%
Public Works	796,430	847,930	51,500	6.5%
Parks & Recreation	782,720	832,850	50,130	6.4%
TOTAL EXPENDITURES	\$ 5,530,180	\$ 6,176,460	\$ 646,280	11.7%

Expenditures by Type

	2023 Budget	2024 Budget	Amount Over(Under) 2023 Budget	% Change Over 2023 Budget
Personnel Services	\$ 1,859,250	\$ 2,025,330	\$ 166,080	8.9%
Supplies & Materials	149,900	159,230	9,330	6.2%
Other Services & Charges	3,521,030	3,991,900	470,870	13.4%
TOTAL EXPENDITURES	\$ 5,530,180	\$ 6,176,460	\$ 646,280	11.7%

General Fund Expenditures



Personnel Services

	2023 Budget	2024 Budget	Amount Over(Under) 2023 Budget	% Change Over 2023 Budget
General Government	\$ 689,480	\$ 754,070	\$ 64,590	9.4%
Public Safety	310,310	329,180	18,870	6.1%
Public Works	344,360	375,680	31,320	9.1%
Parks & Recreation	515,100	566,400	51,300	10.0%
TOTAL EXPENDITURES	\$ 1,859,250	\$ 2,025,330	\$ 166,080	8.9%

3% COLA	45,600
Insurance benefits	18,090
Step increases and position/allocation changes	89,600
Work comp	12,790
	<u>166,080</u>

Personnel FTE's

	2023 Budget	2024 Request
General Government	6.12	6.36
Public Safety	2.79	2.80
Public Works	12.40	12.38
Parks & Recreation	4.32	4.46
Total	25.63	26.00

The Communications Coordinator position was changed from a part time to a full time position and there were some small allocation changes.

Supplies & Materials

	2023 Budget	2024 Budget	Amount Over(Under) 2023 Budget	% Change Over 2023 Budget
General Government	\$ 26,800	\$ 24,180	\$ (2,620)	-9.8%
Public Safety	1,250	1,250	0	0.0%
Public Works	55,250	65,500	10,250	18.6%
Parks & Recreation	66,600	68,300	1,700	2.6%
TOTAL EXPENDITURES	\$ 149,900	\$ 159,230	\$ 9,330	6.2%

Other Services & Charges

	2023 Budget	2024 Budget	Amount Over(Under) 2023 Budget	% Change Over 2023 Budget
General Government	\$ 578,950	\$ 703,520	\$ 124,570	21.5%
Public Safety	2,344,240	2,683,480	339,240	14.5%
Public Works	396,820	406,750	9,930	2.5%
Parks & Recreation	201,020	198,150	(2,870)	-1.4%
TOTAL EXPENDITURES	\$ 3,521,030	\$ 3,991,900	\$ 470,870	13.4%

Increase in RamCo Sheriff	169,550
Increase in RamCo Dispatch	1,650
Increase in LJFD	162,330
	<u>333,530</u>

Tax Levy History

YEAR	TAX LEVY	% CHANGE	TAX RATE	% CHANGE
2014	3,257,456	2.1%	27.950%	0.1%
2015	3,359,775	3.1%	27.294%	-2.3%
2016	3,478,775	3.5%	26.539%	-2.8%
2017	3,641,290	4.7%	27.211%	2.5%
2018	3,786,942	4.0%	25.532%	-6.2%
2019	3,938,420	4.0%	25.555%	0.1%
2020	4,135,340	5.0%	25.414%	-0.6%
2021	4,280,080	3.5%	25.089%	-1.3%
2022	4,472,680	4.5%	26.544%	5.8%
2023	4,718,680	5.5%	23.632%	-11.0%

Proposed Tax Levy

	2021	2022	2023	Proposed 2024	Increase (Decrease)	% Change
General Fund	3,760,080	3,902,680	4,098,680	4,719,950	621,270	15.2%
EDA Fund	100,000	100,000	100,000	100,000	-	0.0%
Capital Improvements						
Equipment/Bldg Replacement	50,000	50,000	50,000	270,000	220,000	440.0%
PIR	250,000	250,000	250,000	250,000	-	0.0%
Public Safety	120,000	170,000	220,000	-	(220,000)	-100.0%
Total Capital Improvements	420,000	470,000	520,000	520,000	-	0.0%
Debt Service	-	-	-	-	-	N/A
TOTAL LEVY	4,280,080	4,472,680	4,718,680	5,339,950	621,270	13.2%
<i>Change from previous year</i>	3.5%	4.5%	5.5%	13.17%		

A 0.5% change in the tax levy equates to \$23,590.

General Fund Tax Levy Assumptions

Decrease in antenna rental (Sprint/T-Mobile merger)	30,780
Increase in building permits fees	(23,680)
Transfer to Cable Fund	50,000
Increase in RamCo Sheriff	169,550
Increase in LJFD	162,330
Council retreat/strategic planning	10,000
NYFS contract	23,300
Election services	8,950
Property insurance	20,250
Sand & salt for roads	10,000
Pavement condition survey	20,000
Step increases and position changes	89,600
COLA adjustments	45,600
Insurance benefits	30,880
Net changes in other GF budget areas	(26,290)
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	621,270
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Budgeted vs Actual Activity

Year	Original Budget	Operating Activity	Transfers Out
2013	(16,100)	44,795	(30,000)
2014	(185,402)	142,649	(162,417)
2015	(58,305)	736,465	-
2016	(160,326)	427,521	(565,121)
2017	(195,955)	694,505	-
2018	(237,225)	101,055	(400,000)
2019	(186,970)	235,217	(360,000)
2020*	(121,590)	642,918	(478,000)
2021	(90,720)	337,316	(548,000)
2022	(140,000)	298,955	(102,540)

*2020 Operating Activity includes CARES Act revenue of \$459,614.

Other Funds Relying on Tax Levy Dollars

EDA Fund – Proposed tax levy to remain the same at \$100,000.

Public Safety Capital Fund – The Public Safety Aid being allocated to the City in 2023 (\$433,084), is being directed to this fund. Proposal is to move the current levy of \$220,000 to the Equipment/Building Replacement Fund in 2024, so no levy will be assessed for this fund in 2024.

Equipment/Building Replacement Fund – A replacement schedule was developed for all City equipment. Based on the results, a tax levy increase is needed. Proposal is to move the 2023 Public Safety Capital levy of \$220,000 to this fund in 2024, for a total levy of \$270,000.

PIR Fund – The new LGA being allocated to the City in 2024, is being directed to this fund. More revenues will eventually be required to support City infrastructure projects. Proposed tax levy to remain the same at \$250,000.

Council Feedback

- Current wage and benefit assumptions include a 3% COLA, 10% health insurance and 4% dental insurance increase. Should any of these assumptions be changed?
- This preliminary budget does not include any significant building projects for 2024. Should one be added?
- This preliminary budget contains a 13.2% levy increase. Is another work session needed to further discuss this issue?

Council Feedback

Questions?

Comments?

Additional meetings?

Budget format?