



City of Arden Hills Minnesota

2024 Adopted Budget



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**CITY OF ARDEN HILLS
MINNESOTA**

2024 BUDGET

2024 CITY OFFICIALS

**TERM OF OFFICE EXPIRES
DECEMBER 31ST**

Mayor.....David Grant	2026
Councilperson.....Brenda Holden	2024
Councilperson.....Tom Fabel	2024
Councilperson.....Tena Monson	2026
Councilperson.....Emily Rousseau	2026
City Administrator.....Dave Perrault	
City Clerk.....Julie Hanson	
Finance Director.....Joua Yang	
Public Works Director.....David Swearingen	

**CITY OF ARDEN HILLS, MINNESOTA
2024 BUDGET**

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Guide to the Document

A budget serves many purposes. It is the City's annual financing and spending plan, providing a means for allocating resources to meet the needs and desires of the residents of the City. The budget balances City revenues with community priorities and requirements. The annual budget serves as a communication device, a policy document, a resource allocation tool, an accountability tool, and a management tool. The budget document grants spending authority to City staff, as well as providing the spending plan for the City of Arden Hills.

Document Organization

Pertinent Information on Arden Hills

This section relays the Vision Statement of the City and a brief history of our community. A Citywide organizational chart and maps are included.

Budget Message

The City Administrator's Budget Message summarizes the budget by outlining critical issues and challenges for the fiscal year and accomplishments of the prior year. The budget overview summarizes the financial components of the City, including revenue trends and significant new expenditures.

Staffing

This section contains a list of all authorized positions for the City by department and provides historical staffing information.

Policies

This section contains budget policies and procedures adopted by the City Council and followed by staff.

Summary Information

This section of the budget contains summary information about the structure of the City government. It includes budget practices and policies, the City's budget process, as well as budget assumptions and summary financial tables.

General Fund

The accounts of the city are organized on the basis of funds and account groups. These funds and account groups are organized to segregate and account for restricted resources.

Each fund and account group is a separate accounting entity. The General Fund is the primary revenue source for most parks and recreation and neighborhood and community services. Department detail is included.

Other Funds

The other funds section contains non-general fund sources of revenues. These funds are grouped into Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Enterprise Funds. Each fund type is described in this section and a financial summary is provided for each.

Capital Improvement Plan

The capital improvement projects scheduled for funding in the budget year are summarized in this section. The capital improvement budgets for the budget year are included in the Department and Capital Fund sections to present a comprehensive view of all funds of the City.

Long Term Financial Forecasting

Long term forecasting is an important tool for a City to use in developing programs and project schedules. This section will include the status of the City's ten-year forecast.

Glossary

Budget terms and acronyms used in the budget document are provided for the reader's reference.

Pertinent Information on the City of Arden Hills



VISION

A strong community that values its unique environmental setting, strong residential neighborhoods, vital business community, well-maintained infrastructure, fiscal soundness, and our long-standing tradition as a desirable City in which to live, work, and play.

CORE VALUES

In bringing our vision into the future, we are committed to maintaining and building on our core values:

- ◆ ***Strong neighborhoods and businesses***
- ◆ ***Community development and integration of old and new***
 - ◆ ***Fiscal responsibility***
 - ◆ ***Environmental awareness and stewardship***
 - ◆ ***Effective, timely, and inclusive communication***
- ◆ ***Responsible stewardship of infrastructure, parks, and trails***
 - ◆ ***Community-based planning***
 - ◆ ***Efficient and effective police and fire protection***

A Brief History

The City of Arden Hills is located in the northwest corner of Ramsey County. The city sits north of Roseville, south and west of Shoreview, and east of Mounds View and New Brighton. Interstate 35W runs along the Western boundary of the city, Lexington Avenue runs along the eastern boundary, County Road I forms the northern boundary and County Road D is the southern boundary. In total the city is approx. 9.6 square miles.

The name of the City is said to have come from billionaire Senator Joseph Hackey's hobby farm, Arden Farms. Hackey started the farm within the city limits back in 1906. Hackey was not the first to start farming the area though. The first actual settler was Charles Perry, who ran a small potato farm adjacent to Lake Johanna in the 1850's. Lake Johanna sits at the southern end of the city and has been a popular location for swimming, fishing and boating since the late 1800's.

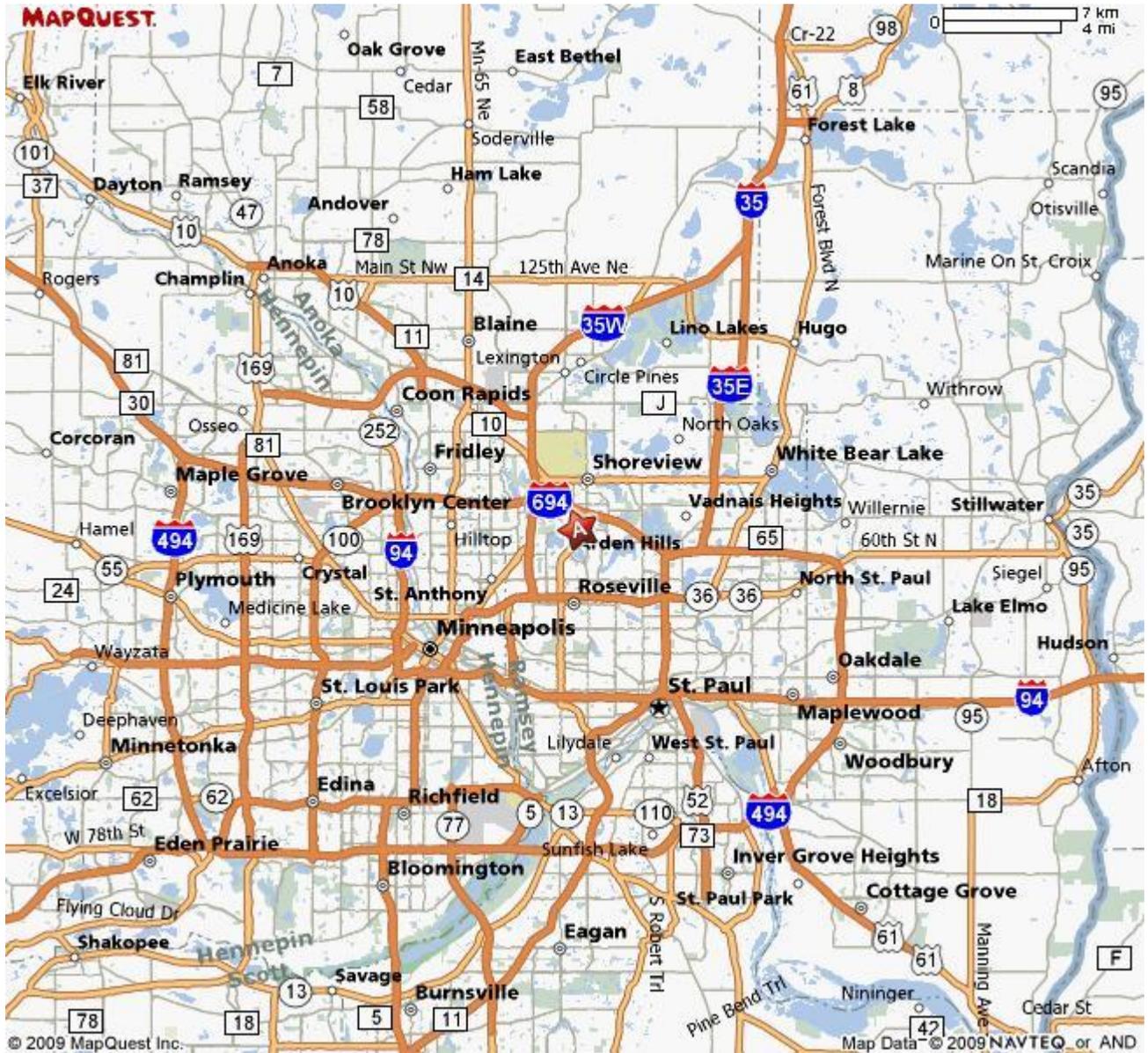
The city was originally part of the Mounds View Township. When the township was organized, it included the present Shoreview, Arden Hills, New Brighton, Mounds View, and parts of North Oaks and St. Anthony. Arden Hills was incorporated on February 14, 1951, in response to New Brighton's request for annexation of the area. Over the next 20 years the boundaries of the city were formed through other annexation deals and land trades, forming the city as it currently stands.

In 1941 the Federal government purchased 2,530 acres of farmland, approximately 1/3 of the city, for the establishment of an ammunition manufacturing site. At its peak, during World War II, the arsenal employed 26,000 people, producing 4 billion rounds of ammunition. The plant remained active throughout WWII, Korea and Vietnam. In 1994 the land was declared by the United States Army as excess federal land. The Minnesota National Guard still controls and uses the east half of the site for training.

Arden Hills experienced a rapid growth from 1970-1979, during which a total of 1,065 new housing units were constructed. This is about a third of the present number of housing units in the city. Arden Hills is also home to 2 major corporations, Boston Scientific and Land O' Lakes. The direct access to Interstate 35W, Interstate 694, U.S. Highway 10, Minnesota Highway 51, and County Highway 96 make the city an ideal location for both business and residents. The city is also home to Bethel University and Northwestern College, which is partially within city limits. Mounds View High School is also located within the city boundary.

The current city population is estimated at 9,996 residents. In 1996, the city conducted a Quality of Life study and found that residents are very satisfied with their community. Location, high quality schools and available housing were found to be the most important reasons for living in Arden Hills. Parks, a small town feeling, and lower taxes are also important to the residents of Arden Hills.

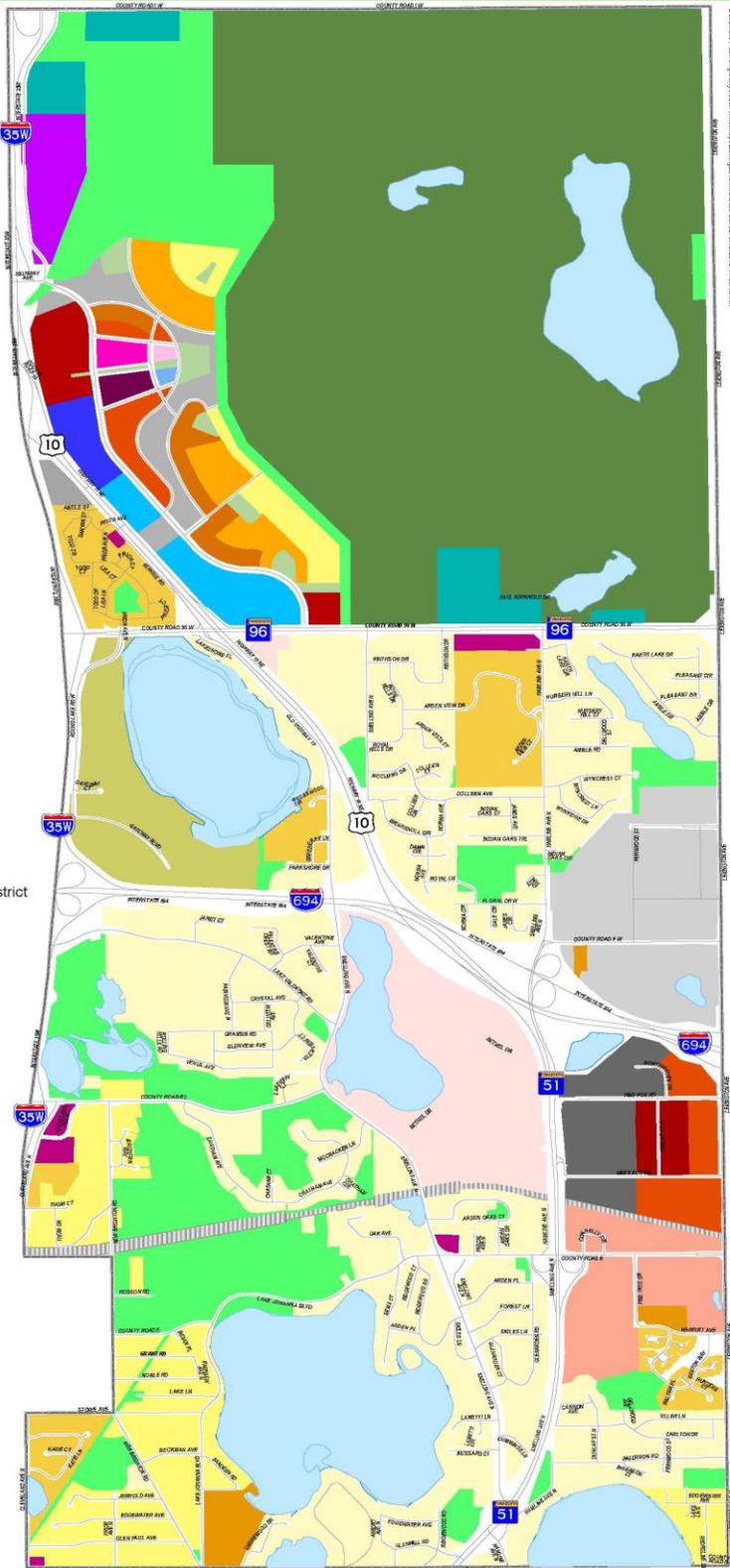
MAP OF ARDEN HILLS AND SURROUNDING AREA





Zoning Map

- TRC CC - Campus Commercial
- TRC CO - Civil/Open Space
- TRC FO - Flex Office
- TRC RMU - Retail Mixed Use
- TRC NR-1 - Residential
- TRC NR-2 - Residential
- TRC NR-3 - Residential
- TRC NR-4 - Residential
- TRC OMU - Office Mixed Use
- TRC OS - Open Space
- TRC TC-1 - Town Center
- TRC TC-2 - Town Center
- TRC TC-3 - Town Center
- TRC - Water Infrastructure
- R-1 - Single Family Residential District
- R-2 - Single & Two Family Residential District
- R-3 - Townhouse & Low Density Multiple Dwelling District
- R-4 - Multiple Dwelling District
- B-1 - Limited Business District
- B-2 - General Business District
- B-3 - Service Business District
- B-4 - Retail Center District
- NB - Neighborhood Business District
- CC - Civic Center District
- G-B - Gateway Business
- I-1 - Limited Industrial District
- I-2 - General Industrial District
- I-FLEX District
- POS - Parks and Open Space District
- CD - Conservation District
- Railroad
- WATER

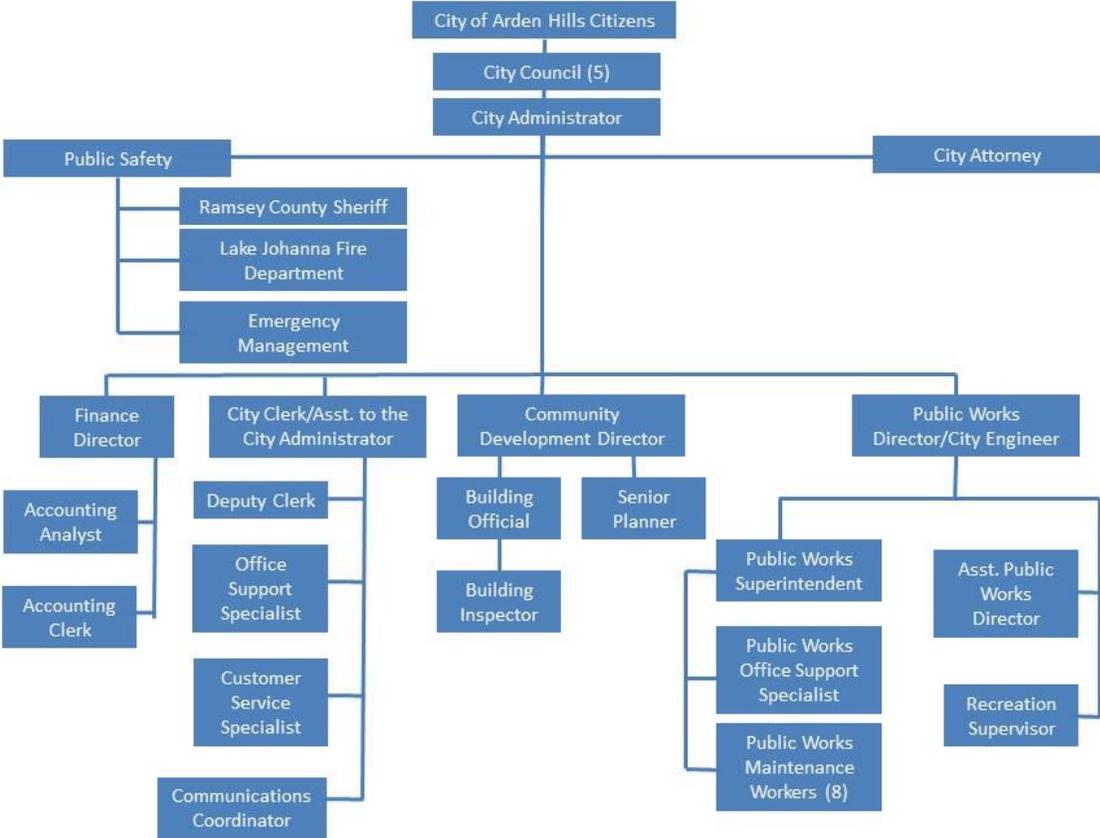


The zoning district designations represented on this map correspond to the City of Arden Hills official Zoning Map. Questions concerning the Zoning Map should be directed to City Hall. Zoning designations are subject to change. Please refer to the Zoning Code for complete information.

Adopted: April 12, 1993
Updated: September 13, 2018



City of Arden Hills Organizational Chart



Budget Message

Honorable Mayor and Council Members:

Annually, the City Administrator must prepare a budget and present it to the City Council. The following budget report represents a summary of the adopted proposals for all services to be provided by the City in 2024. The 2024 budget includes the operations of the General Fund which is supported by property taxes and the memorandum budgets for the Special Revenue Funds, Debt Service Fund, Capital Project Funds, Internal Service Funds, and Enterprise Funds. The City Council has reviewed the budget in work sessions over the past months. On September 25, 2023, the City Council adopted the preliminary property tax levy. The proposed 2024 budget and final property tax levy were adopted at the December 11, 2023 City Council Meeting.

The budget is more than a financial document, as it reflects the City's plans, policies, procedures, and objectives regarding services to be provided in fiscal year 2024 and beyond. The following segments will serve to highlight the focal points of these plans for the 2024 budget.

Priorities & Initiatives

The primary objective of the City is stated within its Vision Statement (See Page 3). This statement also describes Arden Hills. The budget provides a plan to help achieve the City's vision for 2024 and beyond. It includes priorities and initiatives for the current year, as well as a focus for the future. The following represent the main ongoing priorities of the City:

- Active Living – Enhance the health, safety, and well-being of all who live, work, and play in the City.
- Land Use – Develop and maintain a land use pattern that strengthens the vitality, quality, and character of our residential neighborhoods, commercial districts, and industrial areas while protecting the community's natural resources and developing a sustainable pattern for future development.
- Housing – Develop and maintain a strong, vital, diverse and stable housing supply for all members of the community.
- Economic Development and Redevelopment – Promote the development, redevelopment, and maintenance of a viable, innovative, and diverse business environment serving Arden Hills and the metropolitan area.
- Parks and Recreation – Create a comprehensive, maintained, and interconnected system of parks, pathways, and open spaces as well as a balanced program of recreational activities for residents of all ages, incomes, and abilities.
- Protected Resources – Preserve, protect, and restore the community's natural resources, including open spaces, lakes, wetlands, other significant natural features, and historic resources.

- Transportation – Provide a transportation system that has convenient and effective multi-modal connections within Arden Hills and to adjacent municipalities, the remainder of the Twin Cities metropolitan area and greater Minnesota.
- Environmental Conservation and Sustainability – Promote conservation and sustainable design practices in the preservation, development, redevelopment, and maintenance of the City’s natural and built environment.
- Public Facilities, Infrastructure, and Services – Provide efficient and high-quality public facilities, services and infrastructure.
- Twin Cities Army Ammunition Plant (TCAAP) redevelopment or “Rice Creek Commons” – The City continues to work with the County and Master Developer on the redevelopment of this 427 acre site.

Impact of Legislation

The 2023 legislature did not enact levy limits for 2024. However, the minimum wage was increased effective January 1, 2024, to \$10.85 an hour. The City has verified that we are in compliance with this law. Under new legislation, the City will begin receiving Local Government Aid (LGA), adding an additional revenue source for the City.

Highlights of the Past Year

Several significant accomplishments were achieved during the past year. Following is a list of noteworthy accomplishments for the last year:

- Received Certificate of Achievement for Excellence in Financial Reporting.
- Received award for Outstanding Achievement in Popular Annual Financial Reporting.
- Completed numerous Public Works projects, including partnering with Ramsey County on their Snelling Avenue North and County Rd E improvement projects.

Budget Initiatives

The 2024 budget document has been prepared after analyzing and evaluating requests from the various departments, and represents the requested financial support for the operations of the City of Arden Hills for the upcoming fiscal year. Revenue estimates are conservative, yet realistic. The importance of a sound revenue picture cannot be overstated. Revenue estimates are based on historical trends and projected conservatively.

The City of Arden Hills provides a wide range of services to the community, including police and fire protection, street and park maintenance, snow and ice removal, water and sewer utility services, and administrative and planning services. The level of service provided by the proposed budget is similar to that currently enjoyed by the community and in some cases increased.

Major Initiatives

The City of Arden Hills provides a full range of municipal services, as listed in the previous paragraph and as authorized by State Statute. Arden Hills has been blessed with many assets, including a beautiful setting, an excellent location, a rich heritage, and a talented population. The City seeks to use, preserve and enhance these assets in building a great place to live, work, and play. The City will fulfill the goals below to achieve this mission:

1. Maintain a low tax rate while providing a high level of City services.
2. Provide an excellent system of parks, trails and recreational facilities.
3. Maintain the City streets by following a Pavement Management Program.
4. Improve traffic flow around and through the City.
5. Seek to develop and attract a wide range of employment opportunities with an emphasis on jobs at higher pay levels.

Total Budget

The following 2024 budget was established for the City with comparative totals for 2023:

Funds	Revenues		Expenditures	
	2023	2024	2023	2024
General	\$ 5,369,420	\$ 5,939,200	\$ 5,530,180	\$ 6,121,270
Special Revenue	194,500	244,500	229,320	236,050
Debt Service	-	-	-	-
Capital Project	2,507,210	1,776,660	2,620,470	2,851,100
Enterprise	6,346,580	6,907,720	6,918,720	9,958,060
Internal Service	608,640	640,910	628,140	660,410
Total	\$ 15,026,350	\$ 15,508,990	\$ 15,926,830	\$ 19,826,890

Property Taxes

The State of Minnesota has granted local municipalities the authority to levy taxes to fund operations and debt payments. For the City of Arden Hills, the property tax levy accounts for approximately 78% of the General Fund revenues. For 2024, the City's property tax levy will be \$5,310,950, an increase of 12.55% from 2023. Historically, the City does not use reserves to balance the City's budget; however, reserves have been proposed to be used to balance the 2024 budget in the amount of \$182,070 to minimize the tax burden on property owners. The following table provides a historical view of the City's property tax levies:

Year	Tax Levy	% Change
2014	3,257,456	2.08%
2015	3,359,775	3.10%
2016	3,478,775	3.54%
2017	3,641,290	4.70%
2018	3,786,942	4.00%
2019	3,938,420	4.00%
2020	4,135,340	5.00%
2021	4,280,080	3.50%
2022	4,472,680	4.50%
2023	4,718,680	5.50%
2024	5,310,950	12.55%

The Ramsey County Assessor values all property in the City. It is this market value that is applied to the class rates assigned by the State to determine a property’s tax capacity. The County estimates the City’s tax capacity for taxes payable in 2024 at \$19,907,650, which is a 10.9% increase relative to 2023. The City’s property tax levy is divided by the tax capacity to determine the City’s tax rate, which is applied to each property’s tax capacity to determine that property’s City property tax amount before any credits are applied. For 2024, the City’s tax rate is expected to increase slightly from 23.63% to 24.49%.

The City at this time does not have the authority to levy or collect local sales taxes or other types of taxes under the State’s tax system. A summary of the State’s property tax system can be found later in this document.

Personal Services

The City’s 2024 budget includes a 3.00% cost-of-living (COLA) increase for union employees and a 3.00% COLA for non-union City staff. The City’s Public Works employees are union employees.

The City switched health insurance plans in 2023. For 2024, insurance expense, which includes health insurance premiums and dental, will see an increase of 15.75% or \$52,800. There are no changes to Life, Short Term or Long Term Disability.

Finally, in 2005 the State Legislature passed a pension bill, which phased in increases for both the employee and employer contributions to the Public Employees Retirement Association (PERA). For 2024, the employee contributions rate will be 6.50% of wages, while the employer contribution rate will be 7.50%.

The remainder of this letter will describe the major initiatives for 2024 for each of the fund types and their activities.

General Fund

Expenditures

The overall General Fund expenditure budget is increasing 10.7% over the 2023 budget. The General Fund expenditure budget consists of the following departments:

Expenditures by Department	2023 Budget	2024 Budget	% Change 23 vs 24
Mayor & Council	\$56,850	\$88,370	55.4%
Administration	420,840	499,730	18.7%
Elections	33,200	40,300	21.4%
Finance	191,550	191,810	0.1%
TCAAP	90,450	114,900	27.0%
Planning & Zoning	278,430	324,940	16.7%
Government Buildings	223,910	232,900	4.0%
Police & Animal Services	1,453,280	1,585,240	9.1%
Dispatch	68,740	70,390	2.4%
Fire Protection	751,180	833,930	11.0%
Emergency Management	6,830	9,260	35.6%
Protective Inspections	375,770	396,120	5.4%
Street Maintenance	796,430	853,380	7.2%
Recreation	237,130	241,970	2.0%
Park Maintenance	545,590	588,030	7.8%
Transfers	0	50,000	0.0%
Total Expenditures	\$5,530,180	\$6,121,270	10.7%

The largest percentage of change in the budget are increases to Mayor & Council (55.4%), Emergency Management (35.6%), TCAAP, (27.0%), Elections (21.4%), Administration (18.7%) and Planning & Zoning (16.7%). The increase in Mayor & Council is due to the City's continued investment for mental health services with the Northeast Youth & Family Services totaling \$23,303. Emergency Management is increasing by \$2,430. TCAAP is increasing by \$20,000 due to the City's ongoing efforts with this project. Elections is increasing by \$7,100 as a result of recent legislation to expand access to voting across Minnesota. Administration is increasing by \$78,890 primarily due to Personnel increases of \$39,640 and Property & Liability insurance increase of \$20,250. Planning & Zoning is seeing an increase of \$46,510 primarily due to ordinance updates and the 2027 compensation plan.

Public Safety is the largest area in terms of budgeted expenditures. The City contracts police services and animal control with the Ramsey County Sheriff and fire services with the Lake Johanna Fire Department.

Revenues

The revenues to support these expenditures are classified as follows:

Revenues	2023 Budget	2024 Budget	% Change 23 vs 24
Taxes	\$4,078,390	\$4,638,460	13.7%
Licenses & Permits	511,730	552,020	7.9%
Intergovernmental	171,370	175,970	2.7%
Charges for Services	525,550	489,490	-6.9%
Fines & Forfeits	23,190	19,250	-17.0%
Special Assessments	3,350	3,090	-7.8%
Miscellaneous	55,840	60,920	9.1%
Total Revenues	\$5,369,420	\$5,939,200	10.6%

Special Assessments increase or decrease based on the size and scope of capital projects as many times assessments are prepaid. Fines and forfeitures decreased based on an analysis of data from recently completed years. Licenses and permits are increasing mainly due to anticipated building permit fee revenues. Miscellaneous is increasing mainly due to a projected increase in investment earnings.

The Property Tax Levy generates 78% of the revenues in the General Fund and was based on the operating needs of the City after all other revenues had been subtracted from expenditures. The City does not have the ability to use other taxing methods, such as local sales taxes or income taxes as a revenue source. Therefore, the City will continue to be dependent on its property tax revenue as its major revenue source into the future. For this reason, the City Council must use its judgment as to the proper level of service and which services to provide when determining the proper level of property taxes to levy.

Special Revenue Funds

The City of Arden Hills currently operates Special Revenue Funds for its EDA, Cable and TIF Districts. These expenditures fluctuate from year to year due to a variety of factors. For example, approximately \$80,000 was spent out of the Cable TV Fund in 2019 to upgrade equipment in the council chambers. This is not a recurring expenditure.

Debt Service Fund

The City of Arden Hills issued G.O. Utility Revenue bonds in 2018 which will mature in 2029. Arden Hills was assigned a rating of "AAA" by Standard & Poor's, the highest rating available.

Capital Project Funds

The budget for the capital project funds is based on the 2024 project expenditures listed in the City’s five-year capital improvement plan. The City maintains five Capital Funds; Permanent Improvement Revolving (PIR), TCAAP Capital, Public Safety Capital, Parks Fund, and Equipment & Buildings Replacement. The revenue sources for 2024 are property taxes, special assessments, state aid, trade-in values, charitable gambling funds and interest revenue.

The City has a successful program for maintaining the life of Arden Hills’ streets. The Pavement Management Program (PMP) identifies, inventories, and tracks street conditions to ensure that the proper maintenance is done at the appropriate time. The results are prolonged pavement life and reduced overall costs to property owners. The Permanent Improvement Revolving Fund funds the PMP program. The primary projects for 2024 relate to park improvements, and street and road improvements.

The Lake Johanna Fire Department provides fire services to the cities of Arden Hills, Shoreview, and North Oaks. The Public Safety Capital Fund is used to accumulate reserves to pay for the City’s share of capital costs. Arden Hills’ estimated cost for capital to Lake Johanna Fire is \$504,750 in 2024.

In 2008, the Equipment, Building and Replacement Fund was established to build reserves for capital equipment and building expenditures. The 2024 revenue budget includes transfers from the Water Fund, Sanitary Sewer Fund, and the Surface Water Management Fund in the amount of \$300,000 and a property tax levy in the amount of \$270,000. The 2024 expenditure budget includes replacement of an F450 pickup truck in addition to replacement of a plow wing truck, bobcat broom and forestry attachments, and a Toro Z mower.

Enterprise Funds

The City completed a comprehensive utility rate study in 2018. The 2024 rate increases are as follows: Water – 0.0%; Sewer – 3.0%; Storm – 5.0%. Utility revenue levels are not sufficient to cover both the operating and capital expenses in 2024 for the Sewer and Surface Water Funds. The rate structure will generate sufficient revenues over time to cover these expenses.

	Water	Sewer	Surface Water
Revenues	3,176,630	2,557,430	987,840
Operating Expenses	2,227,500	1,753,290	550,680
Depreciation	376,640	221,570	163,440
Capital Outlay	1,497,100	1,424,800	978,000
Debt Service	250,050	37,050	-
Transfers Out	100,000	126,000	74,000
Net revenue/expense	(1,274,660)	(1,005,280)	(778,280)

The Recycling fund has budgeted revenue of \$185,820 while the expense budget is \$177,940.

Fund Balances

The 2024 budget proposes that expenses are to exceed revenues by \$4,317,900 which is primarily due to the timing of capital projects within all three Enterprise funds. While budgeted revenue levels are sufficient to cover the operating expenses of the Enterprise funds, they are not always sufficient to cover the capital expenses and debt service, but the utility rate structure that has been adopted will be sufficient to cover both the operating and capital expenses of these funds over time.

The City's 2024 General Fund budget is not a balanced budget; meaning revenues, including operating transfers in from other funds, do not equal expenditures including any operation transfers out to other funds. The 2024 budget includes the use of \$182,070 in reserves. The City strives to maintain the General Fund's working capital fund balance at 50% of the next year's operating budget and this budget will exceed that goal. Because the City receives its tax payments in July and December, this fund balance is necessary to provide cash flow for City operations. Economic conditions may cause this to fluctuate slightly from time-to-time.

Fund balances in the Special Revenue Funds are used for capital expenditures, communication expenditures and tax increment obligations.

Fund balances in the City's Capital Funds will be used on City infrastructure projects in 2024, public safety equipment, capital equipment, and building repairs.

Overall, the City's fund balances are within City guidelines and are sufficient to meet current and future operations and obligations of the City.

Conclusion

With 2024, the City continues to face many challenges in maintaining its current service level to its citizens as well as keeping taxes manageable. Actions at the State Legislature continue to play a part in municipal finances. The City is committed to continuing its capital improvement program to improve its infrastructure and equipment. In addition, the City will continue to review its current level and mix of services on an on-going basis.

We would like to recognize the efforts of the City Council and City Staff for their contributions to the budget process. The City will continue to assure the citizens of Arden Hills get the best value for their tax dollar.

Respectfully Submitted,



Dave Perrault
City Administrator

Staffing

The following chart shows the staffing comparison by department for the City of Arden Hills in full-time equivalents.

Full-time Equivalents for regular employees are calculated by taking the total number of hours worked (up to 2080) divided by 2080. Seasonal and Interns are calculated by adding up total hours each employee worked based on department then dividing by 2080.

	2021 Budget	2022 Budget	2023 Budget	2024 Proposed
ADMINISTRATION				
Administrator	1.00	1.00	1.00	1.00
City Clerk/Asst. to the Administrator	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00
Communications Coordinator	0.63	0.63	0.63	1.00
Office Support Specialist	1.00	1.00	1.00	1.00
Customer Service Representative	1.00	1.00	1.00	1.00
FTE's	5.63	5.63	5.63	6.00
FINANCE				
Finance Director	1.00	1.00	1.00	1.00
Accounting Analyst	1.00	1.00	1.00	1.00
Finance Analyst	-	-	-	-
Accounting Clerk	1.00	1.00	1.00	1.00
FTE's	3.00	3.00	3.00	3.00
COMMUNITY DEVELOPMENT				
Community Dev Director	-	-	1.00	1.00
CD Manager/City Planner	1.00	-	-	-
Building Official	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
City Planner	-	1.00	-	-
Associate Planner	1.00	-	-	-
Senior Planner	-	1.00	1.00	1.00
FTE's	4.00	4.00	4.00	4.00
PUBLIC WORKS				
Public Works Director	1.00	1.00	1.00	1.00
Assistant Public Works Director	-	1.00	1.00	1.00
Assistant City Engineer	1.00	-	-	-
Public Works Office Support Spec	1.00	1.00	1.00	1.00
Senior Engineering Technician	-	-	-	-
Public Works Superintendent	1.00	1.00	1.00	1.00
Public Works Foreman	-	-	-	-
Recreation Coordinator	1.00	-	-	-
Recreation Programmer	1.00	-	-	-
Recreation Supervisor	-	1.00	1.00	1.00
PW Maintenance Workers	8.00	8.00	8.00	8.00
FTE's	14.00	13.00	13.00	13.00
SEASONAL AND INTERNS				
Public Works	2.00	2.00	2.00	2.00
Parks and Recreation	2.25	2.25	2.25	2.25
Engineering Intern	-	-	-	-
FTE's	4.25	4.25	4.25	4.25
TOTAL FTE's	30.88	29.88	29.88	30.25

In comparison to the chart above, the chart below shows a count of the authorized positions for the City that were filled at some point during the year.

Head Count of Total Number of Employees

	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed
Full Time Employees	25	25	24	25
Part Time Employees	3	3	3	2
Public Works Seasonal	4	8	8	8
Parks & Recreation Seasonal	23	23	35	35
Interns	-	-	-	-
Total Employees	55	59	70	70

The following page shows the 2024 payroll and benefit allocation by position to each department. This information is also used to allocate the Administrative Charge for the Administration, Finance, and Government Building departments to other funds.

2024 Payroll Allocation

	Admin	Finance	TCAAP	Planning	Govt Bldg	Emergency Mgmt	Prot Inspect	Streets	Rec	Parks	Cable	EDA	Water	Sewer	Recycling	Storm Wtr Mgmt	Total	FTE	
Administration																			
Administrator	47.00%	3.50%	10.00%	3.50%	1.75%	1.75%	1.75%	2.55%	1.75%	2.55%	1.75%	10.00%	2.55%	2.55%	5.00%	2.05%	100.00%	1.000	
City Clerk	40.00%																10.00%	100.00%	1.000
Office Support Specialist (Permits)	10.00%			10.00%			55.00%	2.50%			25.00%	2.50%	7.50%	7.50%	2.50%	7.50%	100.00%	1.000	
Deputy Clerk	60.00%			15.00%			1.00%	1.00%	5.00%	5.00%	5.00%	5.00%	1.00%	1.00%	1.00%	1.00%	100.00%	1.000	
Communications Coordinator	40.00%	2.00%	2.00%	10.00%	2.00%		10.00%	10.00%	10.00%	5.00%	3.00%		2.00%	2.00%	10.00%	2.00%	100.00%	1.000	
Customer Service Specialist	20.00%	5.00%			5.00%		5.00%	10.00%	35.00%				10.00%	10.00%	10.00%	10.00%	100.00%	0.500	
FTE's	2.07	0.08	0.12	0.385	0.0425	0.0375	0.5925	0.1605	0.3425	0.1255	0.3475	0.175	0.2805	0.2805	0.185	0.2755	5.50	5.500	
Finance																			
Finance Director	10.00%	21.50%										5.00%	20.00%	20.00%	5.00%	18.50%	100.00%	1.000	
Accounting Analyst		22.50%											25.00%	25.00%	2.50%	25.00%	100.00%	1.000	
Accounting Clerk		10.00%											30.00%	30.00%	30.00%	30.00%	100.00%	1.000	
FTE's	0.1	0.54	0	0	0	0	0	0	0	0	0	0.05	0.75	0.75	0.075	0.735	3.00	3.000	
Community Development																			
Comm Dev Director	5.00%		10.00%	65.00%			5.00%					15.00%					100.00%	1.000	
Bldg Official					5.00%		95.00%										100.00%	1.000	
Bldg Inspector							100.00%										100.00%	1.000	
Senior Planner				85.00%			15.00%										100.00%	1.000	
FTE's	0.05	0	0.1	1.5	0.05	0	2.15	0	0	0	0	0.15	0	0	0	0	4.00	4.000	
Public Works																			
Public Works Director			3.00%					19.25%		12.25%			22.25%	22.25%		21.00%	100.00%	1.000	
Asst. Public Works Director								22.50%	5.00%	20.00%			15.00%	15.00%		22.50%	100.00%	1.000	
Public Works Superintendent					5.00%		19.00%	19.00%		19.00%			19.00%	19.00%		19.00%	100.00%	1.000	
Public Works Admin Asst					1.25%		22.00%	22.00%		25.00%			18.75%	21.75%		11.25%	100.00%	1.000	
Recreation Supervisor								80.00%		20.00%							100.00%	1.000	
PW Maint Workers (8)					1.25%		25.00%	18.75%		25.00%			18.75%	25.00%		11.25%	100.00%	8.000	
FTE's	0	0	0.03	0	0.1625	0	2.3275	0.85	2.9625	0	0	0	2.25	2.78	0	1.6375	13.00	13.000	
Total FTE's	2.22	0.62	0.25	1.885	0.255	0.0375	2.7425	2.488	1.1925	3.088	0.3475	0.375	3.2805	3.8105	0.26	2.648	25.50	25.500	

Employee Benefits

The City of Arden Hills has one employee association which represents the Public Works union employees. All other employees of the City are unrepresented. The current union contract expires December 31, 2024, and was approved by Council in December 2023. Negotiations for a new contract will take place in 2024.

The assumed salary and benefit increases for budgeting purposes are as follows:

Salary increases throughout the budget include step increases for employees, a 3.0% COLA for union employees and a 3.0% COLA for non-union employees.

The City switched health insurance plans in 2023. For 2024, insurance expense, which includes health insurance premiums and dental, will see an increase of 15.75% or \$52,800. There are no changes to Life, Short Term or Long Term Disability.



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Budget Practices and Policies

General Description and Form of Government

The City of Arden Hills is located in Ramsey County, and is part of the Twin Cities metropolitan area. The City provides a full range of municipal services authorized by State Statute. These services include police and fire protection, construction and maintenance of streets, water, sanitary sewer, recycling, and storm sewer systems, recreation programs and activities, maintenance and development of a park system, community development activities (planning and zoning), inspection services, and general administrative services.

The City of Arden Hills is a “Statutory A” city according to Chapter 412 of Minnesota Statutes. The City Council consists of a Mayor and four Council members all elected “at-large”.

Fund Accounting

A fund is a separate fiscal and accounting entity with a separate set of accounting records. For example, a separate fund is used to account for the monies received by the City for Park Dedication Fees.

The use of Fund Accounting is one of the basic requirements of generally accepted accounting principles (GAAP) for government, and one of the major differences between government and commercial accounting. It requires separate record keeping for each individual fund that a government uses.

Accounting Practices

The accounting and reporting policies of the City conform to generally accepted accounting principles (GAAP) as applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), which includes all statements and interpretations of the National Council on Governmental Accounting unless modified by GASB, and those principles prescribed by the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units. The section entitled “Fiscal Policies” summarizes the policies and practices used by the City.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund types and the agency funds use the modified accrual basis of accounting. Under this method, revenues are recognized when they become available and measurable. “Measurable” means the amount can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the fund liability is incurred.

All enterprise and internal service fund types use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred.

Budgetary Basis of Accounting

The budgetary basis of accounting determines when a government charges expenditures to a budget appropriation, or when it credits revenue to its Funds for budgeting purposes. Although the City presents financial statements in its Annual Comprehensive Financial Report in accordance with GAAP, the budget is adopted on a modified cash basis. The major difference between the two basis' of accounting is as follows:

- For budgetary purposes, revenues are recorded when received. Under GAAP, revenues are recorded when susceptible to accrual.
- For budgetary purposes, interfund loans and repayments are recorded as revenues and expenditures. Under GAAP, these transactions are reclassified as increases or reductions in the "due to/due from" accounts.
- Capital expenditures are budgeted as an expense in the enterprise funds. Under GAAP these expenditures are reclassified as fixed assets.

Basis of Budgeting

The City of Arden Hills uses a base budget budgeting method. Each department requests an annual appropriation sufficient to fund current service levels and other costs the department is responsible for managing. The budget base year is the prior year's adopted budget, reducing it for any one-time expenditures, increasing it for known impacts (such as increased utility costs, and salary and benefit negotiated increases) and adding new proposed programs or activities.

Reserves

Reserve policy requirements can be found in the "Fiscal Policies" section of this document.

Appropriation Authority

The City Council adopts the budget after a Public Hearing (as required by State Statute), prior to December 30 through passage of an adopting resolution. This resolution sets expenditures limits at the fund level for the City's General Fund, special revenue funds, debt service funds, capital project funds, and all enterprise and internal service funds.

Supplemental appropriations may be adopted by the City Council during the year.

Other Policies

Additional Fiscal Policies are found on pages 30 through 37.

Budget Process and Calendar

The budget process enables the City Council to make choices about staffing, equipment and priorities to be addressed in the upcoming year. The City Council reviews the budget for the first time in August; however, the budget process is started in May of each year with budget parameters set and approved by the City Council. This lays the groundwork for the expenditure requests from each department based on the priorities set by the strategic issues identified by the City Council during the strategic planning process.

This process includes formulation, preparation, implementation, administration and evaluation. Annually, the City Administrator must prepare a budget and present it to the City Council. Minnesota State Law requires that a preliminary property tax levy resolution be certified to the County Auditor by September 30th of each year. Once the City adopts the proposed tax levy, the final tax levy can be decreased, but not increased, over the certified proposed tax levy.

The budget is prepared on an annual basis, and follows the calendar year, January 1st to December 31st.

CITY OF ARDEN HILLS
2024 BUDGET CALENDAR

April 24, 2023	City Council Approval of Budget Calendar.
April – May	Department Heads Prepare 2024-2028 CIP requests and background material.
May 19, 2023	Department Heads Submit CIP Requests to Finance Department.
June	City Administrator and Finance Director review Department CIP Requests and confer with Departments.
June	2024-2028 CIP is drafted and distributed to City Council for review.
June	Forms Distributed to all Department Heads for 2024 Operating Budget.
June	Department Heads Prepare Budgets and Background Material.
June 30, 2023	Department Heads Submit Budget Requests to Finance Department.
July 17, 2023	City Council Work Session to discuss 2024 Operating Budget parameters and 2024-2028 CIP.
July	City Administrator and Finance Director review Department Budgets and Confer with Departments.
August	Finance Department completes Preliminary Revenue Estimates.
August	City Administrator Budget is drafted for Presentation to Council at Work Session and distributed to Council for review.
August & September	City Council Work Sessions to discuss Preliminary 2024 Budget.
September	City Administrator’s recommended Preliminary 2024 Budget distributed to the City Council.
September	City Council adopts the Preliminary 2023 Property Tax Levy (Payable 2024).
September	Council Certifies date for public (TNT) hearing and continuation hearing (if necessary) to county.
September	Finance Director submits preliminary 2023 Property Tax Levy (Payable 2024) to County for certification.
October through November	City Council Work Sessions as needed.
Mid-November	Truth in Taxation Notices and Public Hearings Schedule distributed by County.
Early December	Public Hearing for Budget and Levy consideration.
Mid-December	Continuation Hearing, Approval of Budget and Certification of Property Tax Levy For submission to County.
Late December	Finance Director Submits final Levy to County and prepares Final Budget Document.

Other Planning Processes

There are no other government agencies, commissions, or advisory boards that have a direct role in the City's budget process. However, there are government agencies, commissions, and/or advisory boards which play a role in the City's budget process.

Minnesota State Statutes provide the steps the City must follow to pass the budget including when the City must certify its levies to the County Auditor and when public hearings must be held. In addition, the State may pass laws governing the City's budget, such as cities have been under levy limits at times, which restricts the possible increase of property tax levies from one year to the next. The State must also approve, by mid-November, any City levies which fall outside levy limits (when levy limits exist). Finally the State must certify to the City the amounts of State Aids the City will receive, if any, by mid-August. The County must notify the cities of the amount of Fiscal Disparity dollars the City will be receiving by mid-August for cities in the Seven-County Metro Area.

The only affect the County has on the City's budget would be if the County or City was planning any road improvement projects that would require joint cooperation. The City would work with the County to budget any City share of costs and any additional improvements the City would like included in the project.

Finally, the City itself has various advisory boards and commissions, such as the Parks, Trails, and Recreation Committee, Planning Commission, Economic Development Commission, Communications Committee, and Financial Planning and Analysis Committee. These advisory boards and commissions, as part of their charge, work with staff to set priorities and goals for the coming year. Based on their goals and priorities, along with the City Council's goals and priorities, the various advisory boards or commissions work with staff to make funding recommendations for programs and/or improvements they would like to see included in or removed from the budget. These boards and commissions are only advisory and the City Council may or may not include recommendations by these boards and commissions in the final budget depending on available funds or other criteria.

Fund Structure

Purpose and Accounting Basis

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 comprise 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. Certain funds have varying levels of restrictions, imposed either by legal requirements or policy choices, and as such, it can be helpful to see a broad overview of the City's finances to show summaries of different funds.

The City's funds are grouped into seven basic types:

- General
- Special Revenue
- Capital
- Debt Service
- Proprietary (Enterprise)
- Internal Service
- Fiduciary

The budgeted funds of the City are grouped into two broad categories as follows:

- **Governmental Funds** – Governmental Funds are used to account for “government-type” activities of the City (e.g., activities that receive a significant portion of their funding from property taxes, state aids, and various grants). The Governmental Funds budgeted for the City are the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.
- **Proprietary Funds** – Proprietary funds are used to account for the “business-type” activities of the City (e.g., activities that receive a significant portion of their funding through user charges). The proprietary funds budgeted by the City are Enterprise Funds and Internal Service Funds.

The first three fund types listed above comprise the majority of the day-to-day operating activities of the City. The remaining fund types are more specialized funds, and typically account for one-time and/or specific activities rather than ongoing and recurring services. Brief descriptions of each fund type follow.

General Fund

The General fund is the primary revenue source and operating fund for most services cities typically offer. These include public safety (police and fire), street maintenance, parks and recreation, and neighborhood and community services, etc. In addition, the City Council, Administrative Services and City Attorney budgets are predominately funded by the General Fund.

These activities are financed through general tax dollars from property taxes and by revenues generated from permits, fees and investment earnings.

Special Revenue Funds

Special revenue funds account for activities funded by special purpose revenue, that is, revenues that are legally restricted to expenditures for a specific purpose. The City maintains five active special revenue funds which include: Cable Fund, EDA General Fund, EDA TIF District #3 Cottage Villas, EDA TIF District #4 Presbyterian Homes, and EDA TIF District #5 TCAAP.

Capital Project Funds

These funds include the Equipment and Building Replacement Fund, Public Safety Capital Fund, Parks Fund, TCAAP Capital, and the Permanent Improvement Revolving Fund (PIR). They are used to account for financial resources to be used for the acquisition of equipment or construction of major capital facilities (other than those financed by proprietary funds such as the Water and Sewer funds), i.e., the development of a new neighborhood park, or a fire station.

Proprietary (Enterprise) Funds

These funds account for City activities that operate as public enterprises. Revenues come from fees charged to programs, customers, or other department users. Enterprise funds that provide for sewer and water services are proprietary funds. The City currently has four enterprise funds (water, sanitary sewer, recycling, and surface water management) that represent separate business activities for the City.

- Water – The City provides water service to its citizens and commercial entities.
- Sanitary Sewer – The City’s sewers protect public health and preserve wastewater solids. The City is connected to the Metropolitan Council’s sewer system.
- Recycling – The City provides recycling services to its citizens to protect public health and the environment.
- Surface Water Management – The City’s surface water management system collects storm water runoff, protects the environment, and manages the discharge of water to holding ponds and the water shed.

Proprietary (Internal Service) Funds

These funds account for City activities that operate as public enterprises and provide services internally to other departments. Revenues come from fees charged to programs, customers, or other department users. Internal Service funds that provide for engineering and IT services are internal funds. The City currently has four internal service funds (Risk Management, Engineering, Central Garage & Equipment, and Technology) that represent activities for the City.

- Risk Management – This fund provides insurance to all departments within the City.
- Engineering – This fund provides engineering services for City projects, developments, and all departments within the City.

- Central Garage & Equipment – This fund provides the services and equipment repair for the Public Works Department which consists of Street Maintenance, Park Maintenance, Water Utility, Sewer Utility, and the Surface Water Management Utility.
- Technology – This fund provides technology software and equipment to all departments within the City.

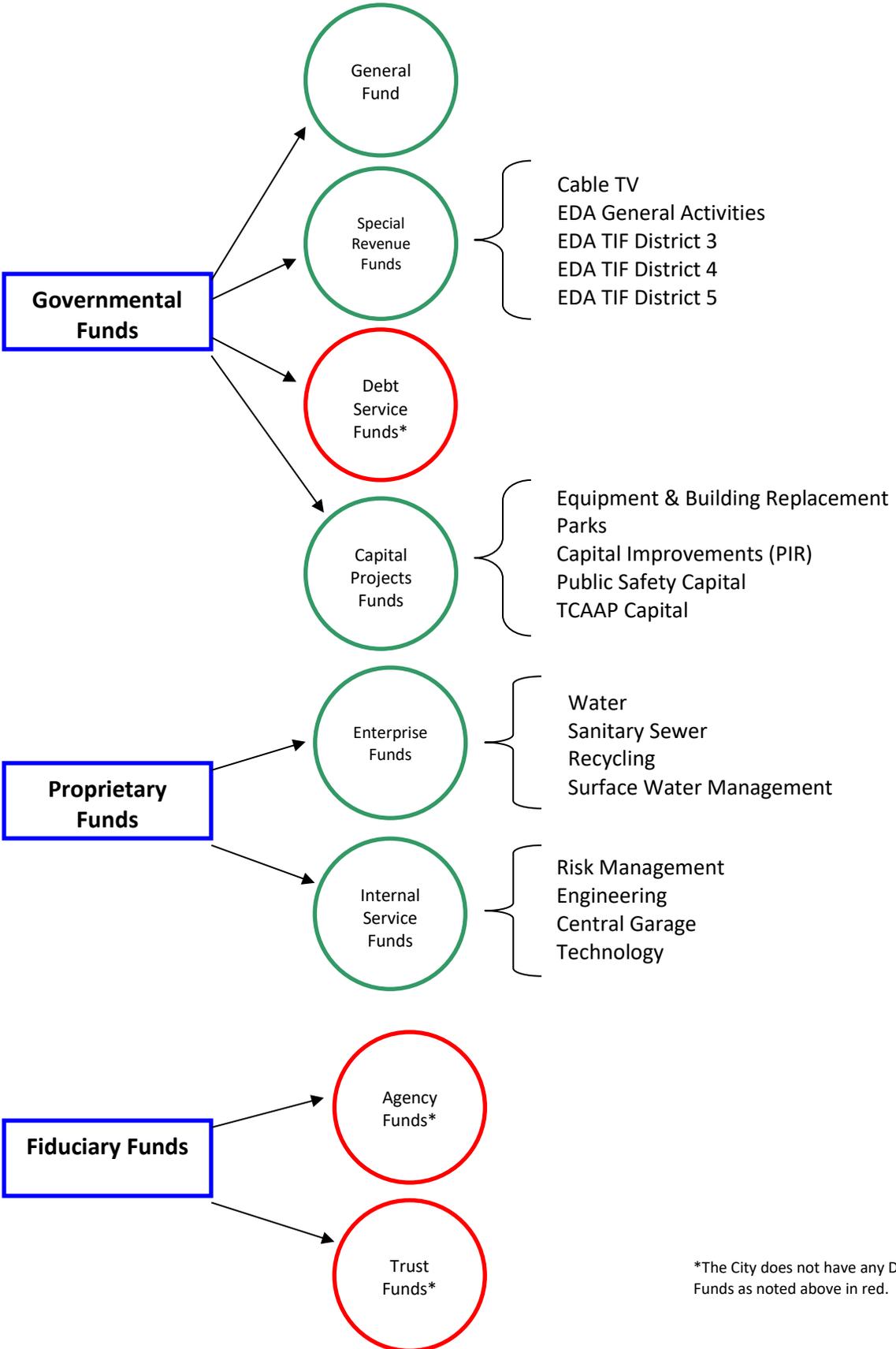
Debt Service Funds

Funds for debt service track revenues and expenditures related to repayment of principal and interest costs associated with borrowing money for long-term obligations. The reader can find a separate debt service schedule in this budget that provides details on all outstanding debt owed by the City.

Fiduciary Fund Types

Trust and Agency Funds are used to account for assets held by the City as an agent or trustee for individuals, private organizations, other governments and/or funds. These include Agency and Expendable Trust Funds. Agency funds are custodial in nature (assets and liabilities) and do not involve Measurement of results of operations. The City currently does not have any fiduciary funds.

FUND STRUCTURE



*The City does not have any Debt, Agency or Trust Funds as noted above in red.

Fiscal Policies

Financial Management Policies

Arden Hills has an important responsibility to its citizens to plan the adequate funding of services desired by the public, including the provision and maintenance of public facilities, to manage municipal finances wisely, and to carefully account for public funds. The City strives to ensure that it is capable of adequately funding and providing local government services needed by the community. The City will maintain or improve its infrastructure on a systematic basis to insure its citizens will maintain quality neighborhoods.

In order to achieve this purpose, this plan has the following objectives for the City's fiscal performance:

- 1) To protect the City Council's policy-making ability by ensuring that important decisions are not controlled by financial problems or emergencies.
- 2) To enhance the City Council's policy-making ability by providing accurate information on the full cost of various authority or service levels.
- 3) To assist sound management of the City government by providing accurate and timely information on financial condition.
- 4) To provide sound principles to guide the important decisions of the City Council and of management which have significant fiscal impact.
- 5) To set forth operational principals which minimize the cost of local government, to the extent consistent with services desired by the public, and which minimize financial risk.
- 6) To employ revenue policies and forecasting tools to prevent undue or unbalanced reliance on certain revenues, especially property taxes, which distribute the cost of municipal services fairly, and which provide adequate funds to operate desired programs.
- 7) To provide essential public facilities and prevent deterioration of the City's infrastructure including its various facilities.
- 8) To protect and enhance the City's credit rating and prevent default on any municipal debts.
- 9) Ensure the legal use and protection of all City funds through a good system of financial and accounting controls.
- 10) Record expenditures in a manner, which allocates to current taxpayers and/or users the full cost of providing current services.

To achieve these objectives the following fiscal policies have been adopted by the City or are unwritten policies followed by staff to guide the City's budgeting and financial planning process. The City recognizes that additional policies need to be adopted in the future to reflect on-going procedures and City practices that have never been written down or formally approved by City Council. Each fiscal policy section includes the purpose and a description. The policies below are summaries of the actual adopted or unwritten policies.

Operating Budget Policies

Purpose

The operating budget policies ensure that the City's annual operating expenditures are consistent with past expenditures and respond to long-term objectives rather than short-term benefits. The policies allow the City to maintain a stable level of service, expenditures and tax levies over time. The policy is most critical to programs funded with property tax revenue because accommodating large fluctuations in this revenue source can be difficult.

Goals

1. Maintain a stable level of City services
2. Avoid large property tax fluctuations
3. Maintain sound budgetary controls

Policy

The City will strive to adopt a balanced operating budget for the General Fund. The definition of a balanced budget is that budgeted revenues equal budgeted expenditures and thus, creating no change to the fund balance for the fund. The City's various other funds may have unbalanced budgets based on the timing of revenues and expenditures. The City will pay for current expenditures with current revenues. The City will avoid balancing current revenues with funds necessary for future expenses. Left over revenue from a given fiscal year will be placed in the City's reserves according to the City's reserve policies. The City will avoid postponing expenditures, rolling over short-term debt and using reserves to balance the operating budget. To protect against unforeseen events, the City will budget a contingency and maintain reserves according to the City's reserve policies. The City staff will monitor revenues and departmental expenditures to adhere to their budgeted amounts. Line items within a fund may be overspent as long as the total fund budget is not overspent. Only the City Council can approve a fund be overspent. City staff will prepare for Council review quarterly financial summary reports.

Revenue Policies

Purpose

The revenue policies are designed to ensure 1) diversified and stable revenue sources, 2) adequate long-term funding by using specific revenue sources to fund related programs and services, and 3) funding levels to accommodate all City services and programs equitable.

Goals

1. Provide adequate funding sources for funding City services and programs.
2. Avoid large budget fluctuations.
3. Provide a diversified revenue source and limit dependency on one or two revenue sources.

Policy

The City will maintain a diversified and stable revenue system in order to avoid short-term fluctuations in a single revenue source. The City will conservatively estimate its annual revenues by an objective, analytical process. All existing and potential revenue sources will be re-examined annually. The City will use one-time or special purpose revenue for capital expenditures or for expenditures required by the revenue, and not to subsidize recurring personnel, operation and maintenance costs. The City will establish all fees and charges at a level related to the cost of providing the services, or as adjusted for particular program goals. Each year, the City will review the full cost of activities supported by fees and charges to identify the impact of inflation and other cost increases and will review these fees and charges along with resulting net tax costs with City Council at budget time. The City will seek a balanced tax base through support of a sound mix of residential, commercial, and industrial development. The City will set Enterprise Fund fees at a level that fully supports the total direct and indirect cost of the activity (net of any grants or similar revenues), including depreciation of capital assets and debt service, to maintain a positive cash flow and provide adequate working capital. Replacement (or bonding for replacement) of enterprise infrastructure will be paid for from accumulated (or annual) earnings of the particular fund. The City will offset reduced revenues with reduced expenditures.

Expenditure Policies

Purpose

The expenditure policies are designed to ensure proper funding of services.

Goals

1. Maintain a stable level of services provided.
2. Respond to long-term objectives of the City.

Policy

The City will strive to adopt and maintain a balanced General Fund budget in which expenditures will not exceed reasonable estimated resources and revenue. The City will pay for all current operation and maintenance expenses from current revenue sources. The operating budget will provide for the adequate maintenance of capital assets and equipment. The City will maintain a budgetary control system, which will enable it to adhere to the adopted budget. This includes a centralized record keeping system to be adhered to by all departments receiving annual appropriations. Proposed major budgeted expenditures such as new positions, equipment acquisitions, and capital improvements will have City Council approval. The Finance Department will prepare and maintain at least quarterly financial reports comparing actual revenues and expenditures to budgeted amounts for Council review. The City will develop and implement an effective risk management program to minimize losses and reduce costs. The City will cooperate and coordinate with other governmental agencies in an effort to provide maximum services at minimum costs.

Accounting, Auditing and Financial Reporting Policy

Purpose

The accounting, auditing and financial reporting policies are designed to maintain a system of financial monitoring, control and reporting for all operations and funds in order to provide effective means of ensuring that overall City goals and objectives will be met and to assure the City's residents and investors that the City is well managed and fiscally sound.

Goals

1. Maintain a financial system that is sound, effective, well managed, and open to City staff, Council, and residents.

Policy

The City will adhere to a policy of full and open public discourse of all financial activity. The proposed budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Financial documents will be available to all interested parties on the City's website or copies can be provided. Opportunities will be provided for full citizen participation prior to adopting the budget.

The City will maintain its accounting records and report on its financial condition and results of operations in accordance with City, State and Federal law and regulations, and Generally Accepted Accounting Principles (GAAP), and standards established by the Governmental Accounting Standard Board (GASB). Budgetary reporting will be in accordance with City and State budget laws, regulations, and guidelines.

An independent firm of certified public accountants will annually perform a financial and compliance audit of the City's financial statements. Their opinions will be contained in the City's Annual Comprehensive Financial Report.

As an additional independent confirmation of the quality of the City's financial reporting, the City will annually seek to obtain the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting. The City will also annually seek to obtain the GFOA's award for Outstanding Achievement in Popular Annual Financial Reporting. The Annual Comprehensive Financial Report and Popular Annual Financial Report will be presented in a way designed to communicate with citizens about the financial affairs of the City.

Reserve Policies

Purpose

The purpose of the City's reserve funds are to provide 1) a stable funding source for expenditures that fluctuate significantly each year, for example, equipment acquisitions and replacements, 2) working capital to maintain a sufficient cash flow, 3) provide funding of

services during periods of budget shortfalls or other revenue reductions during a budget year, and 4) a stable or improved credit rating.

Goals

1. Maintain a stable level of services provided by the City.
2. Provide working capital during the fiscal year.
3. Maintain or improve the City's credit rating.

Policy

The City's goal is to maintain a General Fund balance reserve of 50 percent of the General Fund's operating budget as assigned for working capital to provide cash flow between its two semiannual tax payments (July and December).

At the end of the fiscal year, if the General Fund's fund balance has a reserve for working capital at a minimum balance of 50% of next year's operating budget, the remaining fund balance can be assigned for a specific use or transferred to other funds for the funding of future improvement projects or equipment purchases as approved by the City Council.

Special Revenue Funds will commit fund balances for the intended use that created the fund. Committed fund balances will first be used when paying expenditures, then assigned fund balances, and lastly unassigned fund balances.

Fund balances in Debt Service Funds are restricted for future debt payments.

Excess balances in Capital Funds will be used to reduce debt issues or be used to fund future capital projects. The fund balances in these funds will fluctuate based on the timing of funding sources and expenditures.

Enterprise Funds shall maintain a fund balance to help finance infrastructure replacements and the addition of new capital facilities, such as water towers or lift stations.

Investment Policies

Purpose

The purpose of this policy is to set forth the investment objectives and parameters for the management of public funds.

Goals

1. Safeguard funds on behalf of the City.
2. Meet the daily operating cash flow demands.
3. Assure the availability of Capital Funds when needed.
4. Conform to all applicable Federal, State and/or Local statutes governing the investment of public funds.
5. Invest public funds in a manner which maximizes returns.

Policy

The City will regularly analyze its cash flow need of all funds. The City will seek to place all of its deposits and investments with Minnesota depositories and/or brokers. A market average rate of return will be sought throughout budgetary and economic cycles. The investment strategy will take into account the constraints on risk and cash flow characteristics of the investment portfolio.

The City will pool cash from its different funds and invest the idle funds with compliance to State and Federal laws at the highest rate of return possible, while maintaining a diversified investment portfolio. Interest earnings and market value adjustment will be credited to the source of the invested monies at the end of each year based on the average cash balances during the year. The City Council will be provided a listing of the City's investment portfolio at the end of each quarter.

Debt Policies

Purpose

The debt policies ensure that the City's debt 1) does not weaken the City's financial structure; and 2) provide limits on debt to avoid problems in servicing debt. This policy is critical for maintaining the best possible credit rating.

Goals

1. Maintain the City's financial integrity.
2. Maintain or improve the City's credit rating.
3. Avoid large property tax increases due to debt payment requirements.

Policy

The City will not use long-term debt for current operations. The City will avoid the issuance of short-term debt, such as Budget, Tax and Revenue Anticipation Notes. The City will confine long-term borrowing to capital improvements, equipment or projects that have a life of more than 5 years and cannot be financed from current revenues. The City will use special assessments, revenue bonds, and/or any other available self-liquidating debt measures instead of general obligation bonds where and when possible, applicable and practical. The City will pay back debt within a period not to exceed the expected life of the project. The City will not exceed three percent of the market value of taxable property for general obligation debt per state statutes.

The City will maintain good communications with bond rating agencies about its financial condition and will follow a policy of full disclosure in every financial report and bond prospectus. The City will comply with Securities Exchange Commission (SEC) reporting requirements. The City will refinance or call any debt issue when beneficial for future savings. The City will follow a policy of full disclosure on financial reports and bond prospectus.

Capital Asset Policies

Purpose

The Capital Asset Policy is designed to provide guidance to City staff involved in purchasing, recording, tracking, and disposing of capital assets by specifying procedures to be followed.

Goals

1. To ensure that capital assets are tracked and recorded consistently and according to policy.
2. To provide an internal control structure over capital assets.
3. To provide accurate capital asset values and records to annual financial statements and reporting.

Policy

A capital asset is an asset or item with a cost of at least \$5,000 per asset and a life expectancy of greater than one year. The classes of capital assets will be: land, building and structures, infrastructure improvements, machinery and equipment, office furniture and equipment, vehicles, and construction in progress.

Donations of capital assets are recorded at estimated fair market value at the date of acquisition. Depreciation is the allocation of the cost of a depreciable capitalized asset over its estimated useful life. Straight-line depreciation will be the method used to allocate the cost on an annual basis. Land, easements and construction in progress are not considered depreciable assets. Department heads shall be responsible for reporting disposal of capital assets to the Finance Department. The Finance Department will distribute a list of inventory, by department, to each department head annually during the fall of each year for the purpose of conducting an inventory. Physical inventory will be conducted at least every four years by the Finance Department staff. Random inventories maybe conducted at any time.

Capital Improvement Program Policies

Purpose

The purpose of the capital improvement policy is to plan for the construction and replacement of infrastructure, along with the purchase and replacement of capital equipment of the City with as little impact to the City's funds and taxpayers as possible.

Goals

1. Avoid large budget and property tax fluctuations due to capital improvements and equipment purchase.
2. Strategically plan the replacement and construction of infrastructure and the purchase or replacement of capital equipment so that improvements and purchases are not needed in one fiscal year but spread out over time.

Policy

The City will develop a multi-year plan for capital improvements and equipment and update it annually. The City will identify the estimated cost and potential funding sources for each capital project. The City will coordinate development of the Capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in the operating budget. The city will use inter-governmental assistance to finance those capital improvements that are consistent with the capital improvement plan and City priorities. The City will maintain all its assets at a level adequate to protect the City's and its citizens' capital investment and to minimize future maintenance and replacement costs. Federal, State and other intergovernmental and private funding sources of a special revenue nature shall be sought out and used to assist in financing capital improvements

Risk Management Policies

Purpose

The risk management policy assures proper insurance coverage of City assets while minimizing risk and cost.

Goals

1. Build a fund balance that would allow the City to increase deductible limits in order to reduce premium costs.

Policy

Insurance policies will be analyzed regularly to assure proper coverage and deductibles on City assets. The City will maintain the highest deductible amount, considered prudent in light of the relationship between the cost of insurance and the City's ability to sustain the loss.

Besides these policies, the City follows many unwritten practices and procedures when it comes to handling the City's finances and budgeting. In the future more of the unwritten practices will be formatted into written formal policies to guide current and future City staff and Councils.



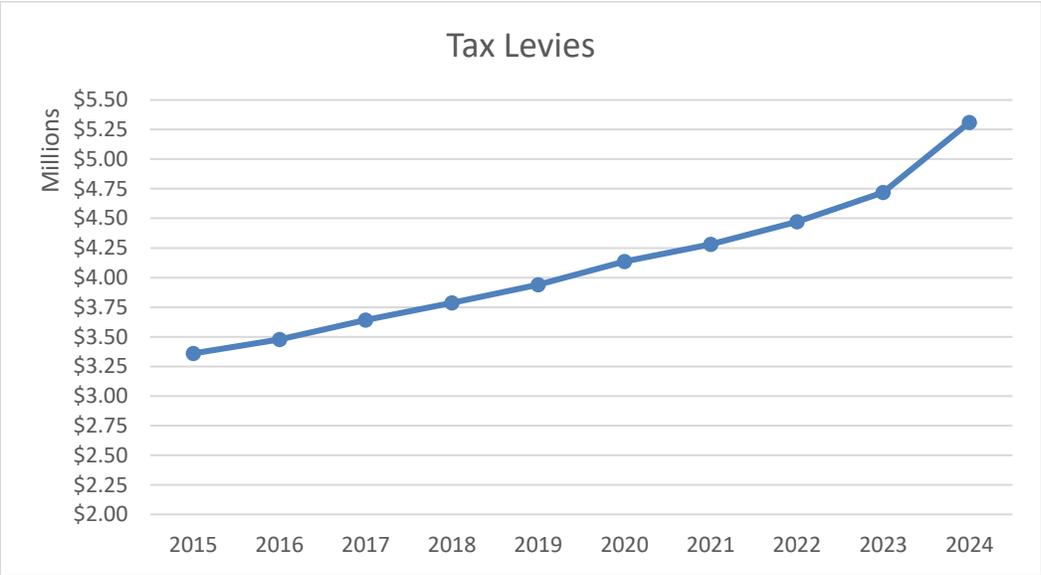
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Revenues

The City is dependent on the resources that generate revenue to provide for the different services that our residents receive. This dependency is the limiting factor on what service can be provided. These services range from the basic services of public safety and road maintenance to services enhancing the quality of life such as parks and community events. Our resources to generate revenue are affected by a number of factors, including City, State and Federal laws, rates, demographics, and economic conditions. The following provides a summary of major revenue sources and general trends:

Property Taxes

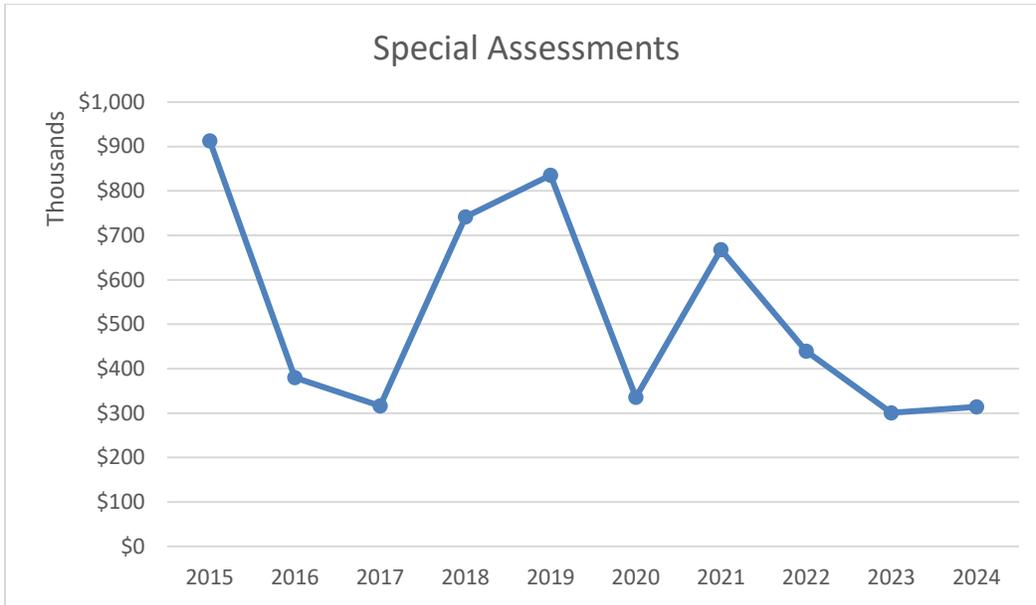
This revenue source is primarily used in the General Fund and is set at a level to raise adequate revenue for the operating budget when combined with other expected revenues. The final level of expected revenue should be sufficient to conduct City business in accordance with Council policy and directives and result in a projected year-end fund balance to cover possible emergencies and contingencies.



Trends: Property tax levies have been increasing due to cuts in State Aid that began in 2001. A more in depth discussion of the Property Tax Levies is found on page 44.

Special Assessments

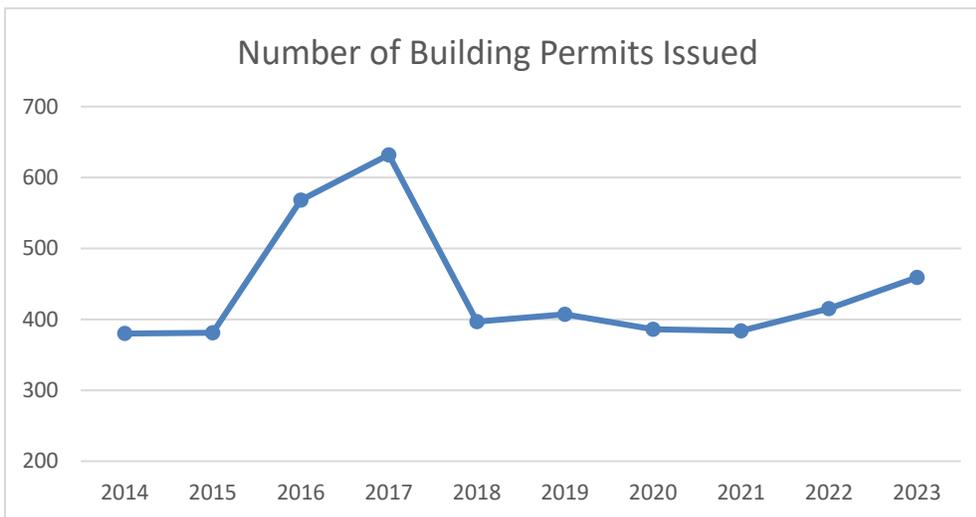
A portion of the costs for public improvements is recovered by assessment charges to the benefiting property owners. These collections are used to pay bond principal and interest on the outstanding improvement bonds or to reimburse the City if no bonds were issued. A majority of the special assessments are associated with road reconstruction projects within the Capital Improvement Plan, but they also include charges against property for the collection of delinquent utility bills or miscellaneous charges.



Trends: Special Assessment Revenues fluctuate due to the timing of Pavement Management Plan (PMP) projects. The 2015, 2018, 2019 and 2021 collections were larger than average as there were more prepaid special assessments.

Licenses & Permits

These fees are normally charged as a means of recovering the cost of regulation in the interest of the overall community. Business license fees are required to be paid annually in order to operate a business within the City. Non-business license and permit fees are levied to finance the cost of inspecting and regulating new construction and to cover a portion of the administrative costs associated with monitoring activities. Building permit fees generate most of the revenue in this category.



Trends: License revenue is expected to remain static. Building permit revenue is not expected to change much as the City is primarily built out but commercial activity will cause fluctuations as seen in 2016 and 2017 as existing facilities go through upgrades. This will all change once the Rice Creek Commons (TCAAP) project begins construction. 2016 and 2017 numbers reflect major renovations at the Land O'Lakes headquarters facility and Boston Scientific.

Intergovernmental

This represents monies from other governments in the form of grants, entitlements, and shared revenues. The City receives a variety of shared revenues from the State of Minnesota. Prior to 2011, the major revenue within this category was Market Value Homestead Credit Aid. The 2011 legislature eliminated this program. The major revenue source is now Municipal State Aid (MSA) maintenance for streets.

All other amounts represent small grants and aids that the City receives under various established programs.

MSA Maintenance is a program for urban municipalities with populations of 5,000 or more. 20% of a City's County Roads and local improved mileage are included. This includes County Roads and County State Aid Highways (CSAH) that have reverted back to the municipality.

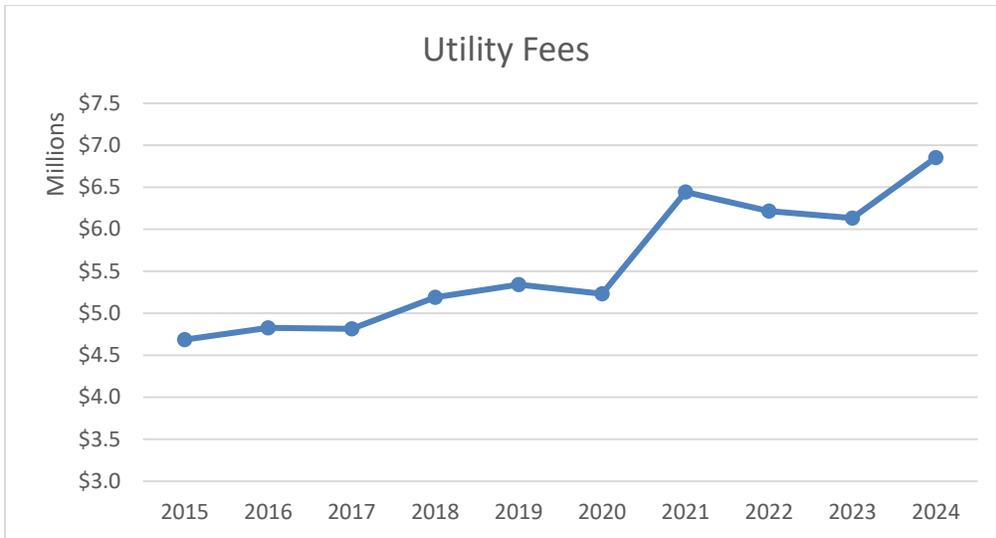
Police Aid is money received from the State to help with police personnel training costs. Since Arden Hills contracts with the Ramsey County Sheriff for this service, a part of this revenue is allocated back to Arden Hills each year to offset part of the contract costs for policing.

Trends: MSA Maintenance dollars had been gradually increasing through 2020, declined in 2021 due to COVID-19, and increased again in 2022. A 2% increase is being budgeted for 2024. Police Aid has remained fairly static over the last six years and is expected to remain so.

Charges for Services

This category reflects fees collected for contractual services and general services that the City charges directly for. Included in this category are the following:

- General Fund charges for services include contractual and service fee services related to general government, public safety, and recreation.
- Services to property (Utility Fees) – are collected by the utility funds from customers (residents and business within the City) for services. See page 105 for more information on these fees.

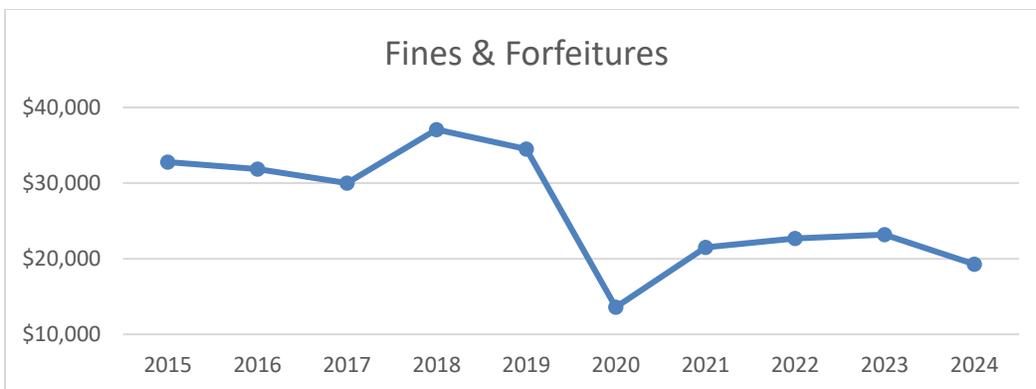


Trends: Charges for Services have been increasing as a whole. This is in part due to rising utility fees to help pay for needed infrastructure improvements (see the Capital Improvement Plan section). Fluctuations in the General Fund fees are primarily due to Plan Check Fee revenue associated with building permits.

Fines and Forfeitures

Fines and forfeitures represent the City’s portion of traffic and code violation fees and are collected in the General Fund. When a violation is issued by a City, Sheriff, or State Trooper within the City Limits, a portion of the fee paid to the County is distributed to the City (based on State Statute).

In 2011, the City adopted Administrative Fines which are seen for the first time in 2012 revenues. These are fines for violations that are 10 miles per hour (MPH) or under and also rolling stops through stop signs. These fines are collected at the local level and serve a purpose by providing education to the community.



Trends: Fines and Forfeiture revenue are usually fairly flat. The drop in 2020 is due to impacts of COVID-19.

Franchise Fees

Franchise fees are derived from a fee imposed on cable TV revenues collected by the utilities for usage within the City. The fees are deposited in the Special Revenue Cable Fund. Cable TV franchise fees are used to cover communication and AV equipment costs.

Trends: The fee currently is estimated to generate approximately \$94,500 per year for the Cable Fund.

Developer Reimbursements

The County has purchased the TCAAP property. Once plans and phasing have been determined, estimates can be made on developer reimbursements and expenditures for the property. A Development Agreement will be entered into in which the City is reimbursed for its expenses incurred with this acquisition.

Trends: No revenues have been budgeted at this time but once plans and phasing have been determined, revenues are expected to offset costs incurred in connection with this project. This will happen as part of the Joint Development Authority with Ramsey County.

Investment Earnings

Investment earnings are allocated to all funds based upon a weighted average of their daily cash balance. For budgeting purposes, the interest earnings are projected and the allocation from the latest Annual Comprehensive Financial Report is used. Market value changes related to the required recognition of unrealized gains / losses are included in the estimate for budgetary purposes.

Trends: Investment earnings are subject to the interest rate, shifts in the economy and are dependent on what rates are available at the time investments were made.

Other Revenues

Miscellaneous sources which do not fit into any of the above mentioned revenue categories. These sources include donations, other small unexpected payments, and non-operating revenues (Proprietary Funds) such as sale of scrap or surplus.

Trends: These revenues are expected to remain constant over the next several years.

Property Tax

The City of Arden Hills levies property taxes for its General Fund Operations. The levies are allowed by State Law, and are collected from property owners by Ramsey County and distributed to the City in July, December, and January.

Property Tax Reform

During 2001, the State Legislature passed a major Property Tax Reform Bill that dramatically impacted State funding to local governments. Levy limits returned, and a major shift in the State Funding of school districts resulted in the elimination of some aids for cities. The intention of the State Legislature was to have cities make up for this lost aid through the property tax levy. This reduced the reliance of cities on State Aid, and allows the property tax levy to make up a larger share of the General Fund Revenues. Arden Hills did not receive a significant portion of Local Government Aid, thus was not impacted.

As the Legislature entered the 2003 session, the situation with the economy was creating a State Deficit of over \$4 billion. The State enacted many reductions in order to balance the budget. As part of those reductions, cities had their property tax aid decreased for 2003 and 2004. The Market Value Homestead Credit (MVHC) reduction amount for 2003 was \$100,979 or 100% of the aid amount the city was initially certified to receive. The cities were then only allowed to levy back for 60% of the permanent LGA losses from 2003 and 2004. In 2005, the Legislature readjusted the formula for State Aid and increased the overall State Aid to cities by \$48 million. The formula change was detrimental to most inner ring suburbs and most cities in turn saw a total elimination of its LGA.

In 2008, the State again was facing a deficit and the Government chose to unallot the second half payments of LGA and MVHC which were to be distributed in December 2008. This was a loss of \$26,272 to the City. As the State economic forecast did not improve in 2009 or 2010, all LGA and MVHC aid was unallotted, this was a loss of \$55,923 and \$61,774 for the City. In mid-2010, the Governor unallotted the 2011 MVHC aid which was estimated at \$61,774 for Arden Hills.

The 2011 legislature eliminated the MVHC program for 2012, thus taking local governments out of the equation. A new program gives homesteaded property owners a Market Value Exclusion (MVE) on the value of their property and gives these property owners basically the same effect. However, this shifts taxes to non-homesteaded property as each local jurisdiction is now receiving its full levy, including the City. This results in shifting a significant portion of the City's levy (and other local jurisdiction's levy) to Commercial/Industrial property and those homesteads whose value is over \$413,800 where the exclusion is eliminated.

Property Values (Tax Burden)

City's Market Value and Tax Capacity

Due to the current economic conditions, the taxable market value for the City is projected to increase by \$149.4 million or 9.1% to \$1.79 billion. From this, the Tax Capacity is calculated (for residential properties it equates to 1% of Taxable Market Value, and varies by property type for all others). The City's Tax Capacity for calculating taxes was projected to increase by 10.3% to \$23.3 million. This plus the change in the levy is increasing the City's tax rate from 23.632% to 24.479%.

Median Valued Home

Due to current economic conditions, the Taxable Market Value of the median valued home within the City is projected to increase 5.74% from \$443,550 to \$469,000. The overall annual City Tax burden increase on the median valued home is projected to be approximately 9.5% or \$99.86.

A chart depicting the projected basic governmental service annual costs for the median valued home is located on page 61.

Property Tax Levies

The total levy being proposed is \$5,310,950. This represents a \$592,270 or 12.55% increase over the 2023 levy of \$4,718,680.

Anoka County sets the Fiscal Disparities levy for the entire Seven County Metropolitan Area. This was established by the legislature in the 1970's as a means to more evenly distribute the property tax benefit derived by commercial properties. Cities are either a "net" gainer or a "net" contributor. Arden Hills is a "net" gainer and will collect \$351,729 in 2024 as opposed to \$385,266 in 2023, which is a decrease of 8.7%.

City Tax Rate

There are two types of tax rates that are calculated for the City. One is a net tax capacity based rate, and the other is a market value based rate. Both rates use the market value as the starting point for determining the rate.

Net Tax Capacity Based Rate

The Net Tax Capacity based rate is calculated by taking the levy and dividing it by the Net Tax Capacity. Net Tax Capacity calculation is regulated by the State Legislature, which has created classifications of property and a "class rate percentage" for each classification. The Net Tax Capacity is determined by multiplying the market value of each property by the appropriate class rate percentage. The sum total of all parcel tax capacities less adjustments for the City's Fiscal Disparity contribution, those parcels that have been certified in a Tax Increment Financing (TIF) development district, and the MVE represent the New Tax Capacity for the city. Currently, the General Fund Levy is Net Tax Capacity based.

Tax Capacity	2022	2023	2024
Real Estate/Personal Property	18,697,839	21,115,870	23,297,015
Tax Increment Districts	(367,689)	0	0
Sub-Total	18,330,150	21,115,870	23,297,015
Fiscal Disparities:			
Contribution	(2,932,378)	(2,778,653)	(3,037,636)
Distribution	1,536,822	1,448,626	1,488,373
Total Tax Capacity	16,934,594	19,785,843	21,747,752
Percent Change	-0.6%	16.8%	9.9%

Market Value based rate

Market Value based rates are calculated by dividing the levy by the taxable market value of all properties within the city. Taxable market value is calculated by taking the market value of all properties less exclusions and limitations as set by the State Legislature.

Market Value Determination

The county Assessor determines the market value of properties through assessment, the use of actual sales data, and economic trends. The taxes that are collected in 2024 are based on the assessment of market values for 2023, which are certified to the County Assessor on January 2, 2023 and relate to sales and data information from 2022. All assessments are subject to review by the Minnesota Department of Revenue. The State requires that property values be within 90% to 105% of actual sales overall.

Truth-In-Taxation Public Hearing

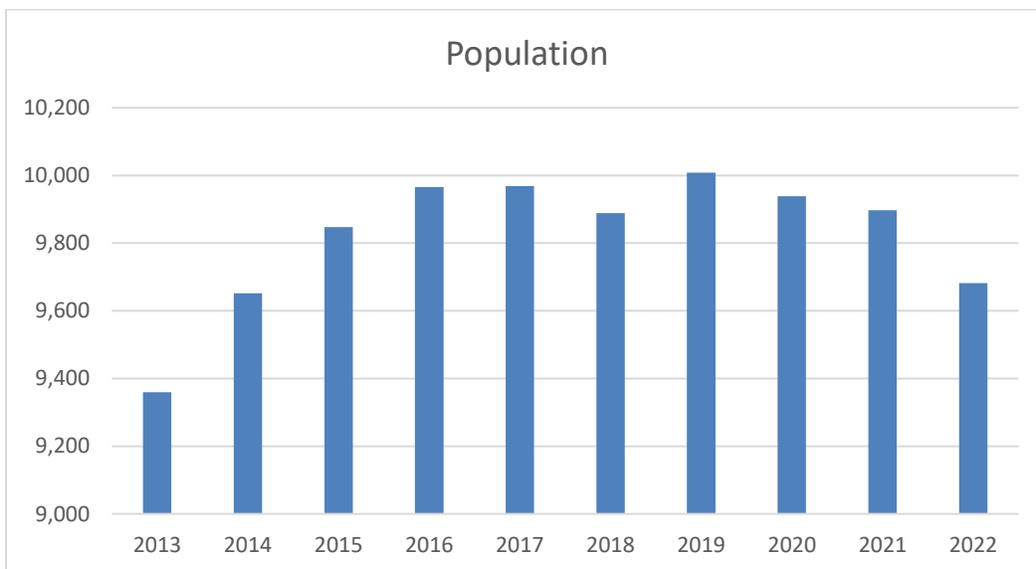
Each year in late November or early December, Statutes require all counties, school districts, and cities with a population over 2,500 to hold a public hearing to discuss the proposed budget and property tax levies. As part of this process, each property is sent by the county a Truth-In-Taxation notice which shows the impacts of the proposed levies on their individual property. The public hearing is set as a forum for citizens to come and discuss their views on the proposed budget and property tax levies with the public officials of each jurisdiction. The City held the Truth-In-Taxation Public Hearing on Monday, December 11, 2023.

Budget Assumptions

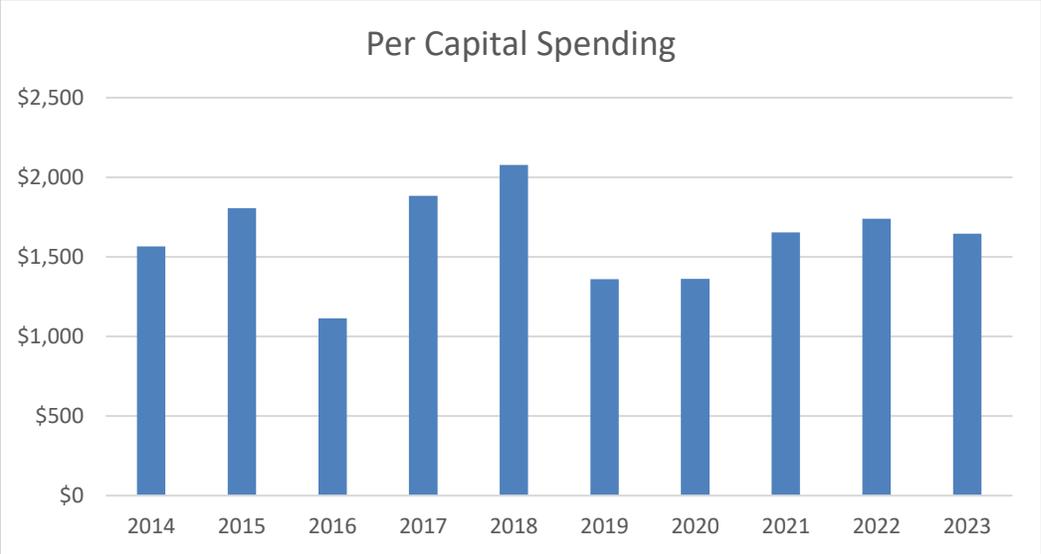
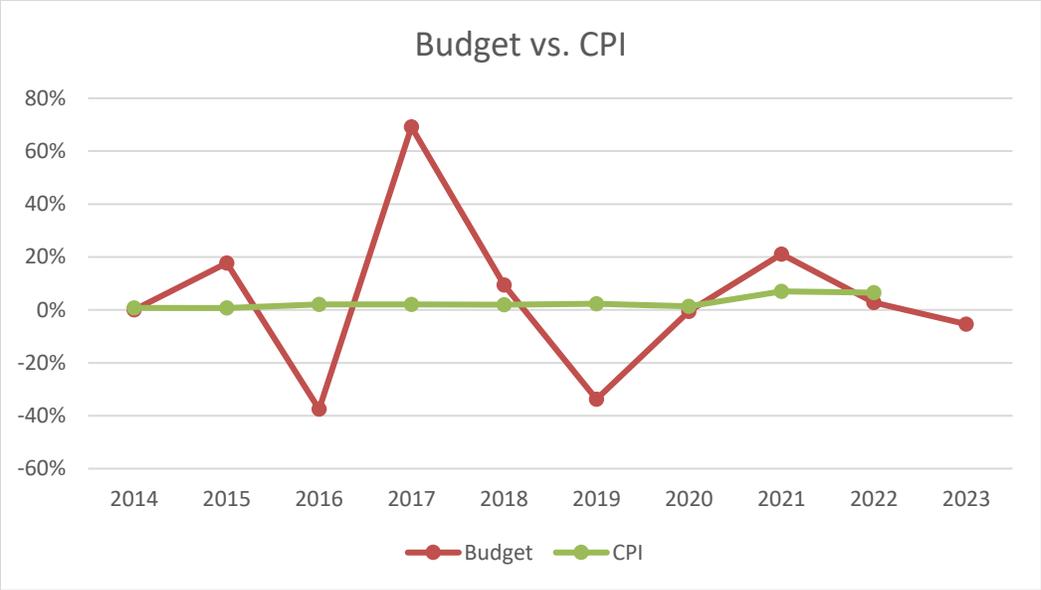
Certain assumptions are decided on as a foundation for developing a budget. These assumptions guide the City in determining the level of service that will be provided to residents and how those services will be funded. The City's budget practice is to use conservative revenue estimates to assure adequate funding of expenditures.

2024 Assumptions

The City is assuming a population growth of 1% per year until the TCAAP development occurs. The Chart below demonstrates the City's population growth over the prior years. After the 2010 Census, the City's population was reported as 9,552.

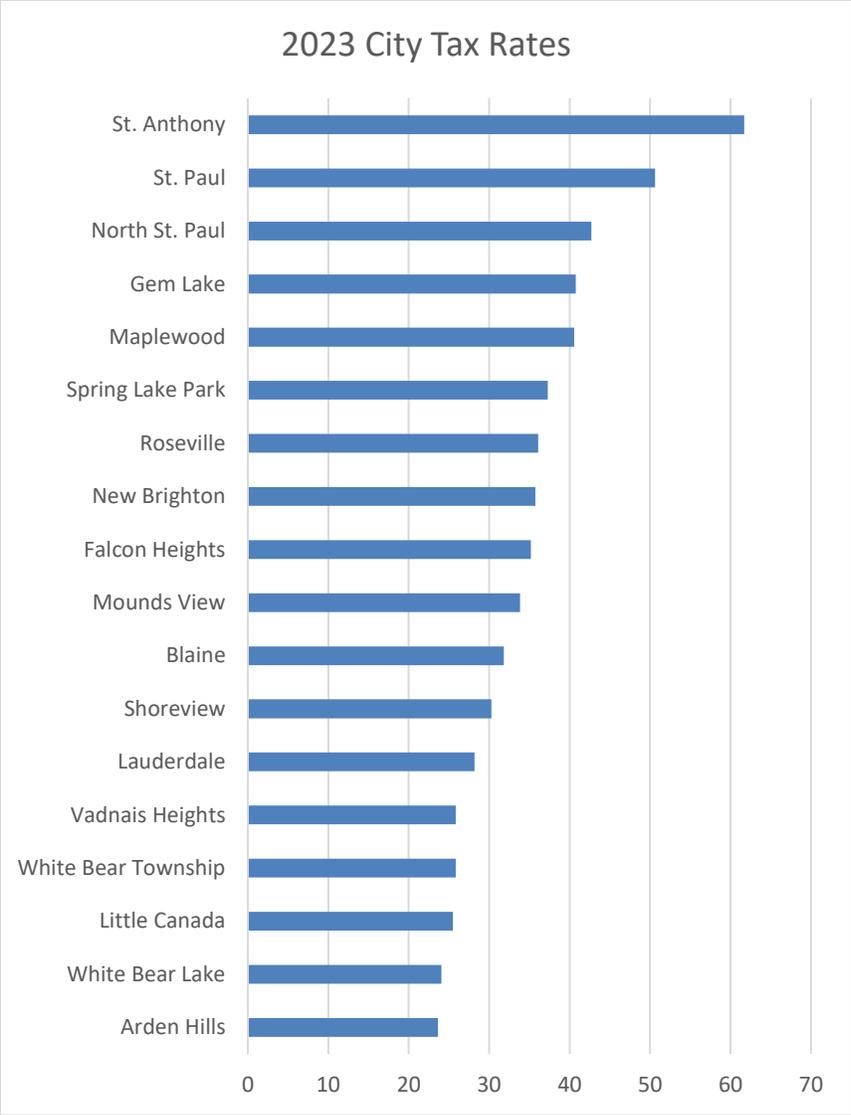


As the City's population grows, so does the demand for services. This increase in demand for services also requires increases in parks, miles of streets, water mains and sewer lines that need to be maintained. In 2024, the City continues various infrastructure improvements as the City's infrastructure ages. This growth and demand can result in the City's operating budgets growing faster than the Consumer Price Index (CPI) and increased infrastructure improvements can cause the City's per capita spending to increase.



As the City becomes more developed and has less land available for new residential development, the City’s operating expenditures should increase with increases in the CPI with the exception of a “catch-up” in infrastructure improvements.

Current economic conditions have caused the City’s residential market values to increase by 5.74%. In 2002, the State Legislature enacted major property tax reform which lowered all property class rates. The City’s tax capacity has allowed the city to maintain a tax rate that is one of the lowest in the Minneapolis/St. Paul Metropolitan area. Currently, the City has one of the lowest rates in the northeast metropolitan area as shown in the graph.



As other revenue sources decrease or remain at past levels, the City becomes more reliant on property taxes as its main revenue source. The following table summarizes the City's property tax levy over the last ten years.

Year	Levy	% Change
2015	\$3,359,775	3.1%
2016	\$3,478,775	3.5%
2017	\$3,641,290	4.7%
2018	\$3,786,942	4.0%
2019	\$3,938,420	4.0%
2020	\$4,135,340	5.0%
2021	\$4,280,080	3.5%
2022	\$4,472,680	4.5%
2023	\$4,718,680	5.5%
2024	\$5,310,950	12.6%

Minnesota's property tax system is described in more detail on pages 44 through 46. (Note: the Minnesota State Legislature enacted Market Value Homestead Credit reductions to property owners in 2003-2004. This credit was not reimbursed to local governments, which in effect reduced tax revenues so local governments did not receive the full amount of their certified levies. In 2005 the legislature reinstated these credit reductions for 2005 and 2006.) The credits were reinstated in 2007. However, due to the current economic conditions, the second half payment for 2008 and all of the 2009 and 2010 payments were unallotted by the Governor. All of the 2011 payments were unallotted. The 2011 legislature eliminated the program for 2012 and replaced it with the Market Value Exclusion program previously discussed, taking local governments out of the formula. The City began receiving its full levy in 2012, however, the full effect was seen in 2013 as Fiscal Disparities caught up with the change.

Currently there is little land available for residential development and new home construction within the City except with the addition of the TCAAP property. Most development is commercial/industrial and as these areas are developed there will be a decline of permit revenues in the future. This is expected to increase in the future depending on the timing of how the TCAAP property develops.

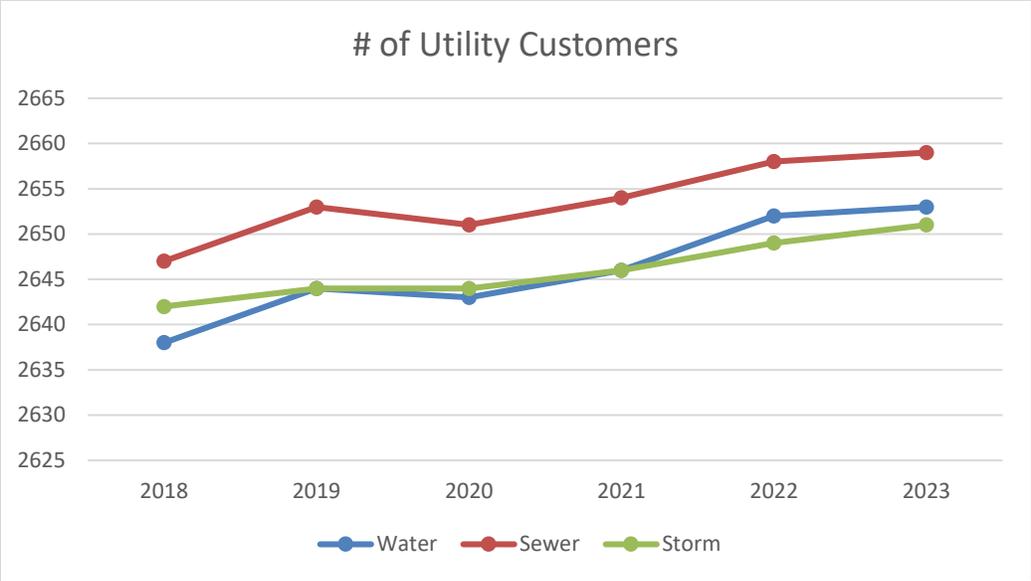
The City pools its cash reserves for investment purposes. This is described in more detail in the investment policy on pages 34-35 of this document.

One of the City's largest expenditure classifications is personnel services. Personnel services include salaries and fringe benefits for all employees. For 2024, the salaries have been budgeted with a 3.0% COLA increase for non-union employees and a 3.0% COLA increase union employees.

There is a 10% increase assumed for health, a 4% increase for dental and a 0.0% increase for life insurance premiums. Overall, the city cost for insurance is increasing \$36,640.

The City's staffing levels are detailed on pages 16 - 19.

Finally, the population growth does not only affect the City's General fund, it also affects the City's Water, Sewer, and the Surface Water Management operating funds. As the population has increased, so has the number of utility customers. As the number of customers increase, so does the revenue, the demand for service and the cost of providing the service. The chart below shows the customer changes over the last five years.

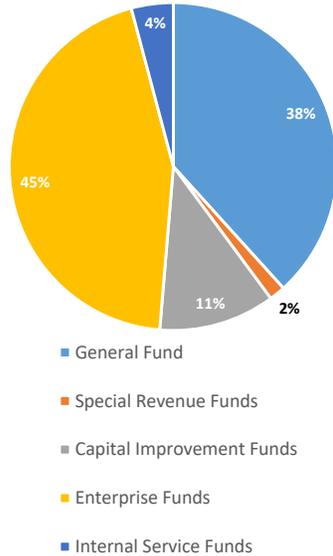


BUDGET SUMMARY

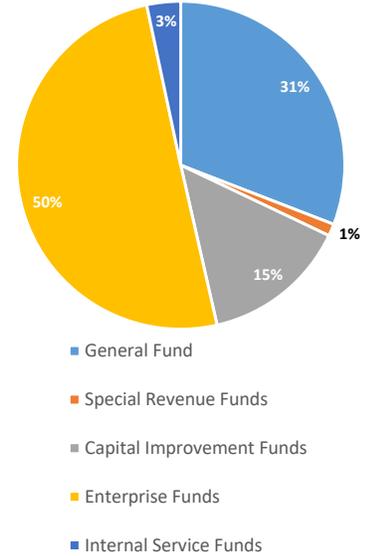
By Fund Type

	2021	2022	10/31/2023	2023	2024	\$ Increase	% Increase
	Actual	Actual	YTD	Budget	Budget	(Decrease)	(Decrease)
CITY-WIDE SUMMARY							
REVENUES							
General Fund	\$ 5,304,591	\$ 5,501,964	\$ 3,043,268	\$ 5,369,420	\$ 5,939,200	\$ 569,780	10.6%
Special Revenue Funds	596,583	478,350	214,137	194,500	244,500	50,000	25.7%
Capital Improvement Funds	2,755,603	2,045,332	1,071,549	2,507,210	1,776,660	(730,550)	-29.1%
Enterprise Funds	7,035,879	6,736,927	5,316,978	6,346,580	6,907,720	561,140	8.8%
Internal Service Funds	603,987	526,679	487,425	608,640	640,910	32,270	5.3%
TOTAL REVENUES	\$ 16,296,643	\$ 15,289,251	\$ 10,133,357	\$ 15,026,350	\$ 15,508,990	\$ 482,640	3.2%
EXPENDITURES/EXPENSES							
General Fund	\$ 5,515,275	\$ 5,305,549	\$ 4,689,527	\$ 5,530,180	\$ 6,121,270	\$ 591,090	10.7%
Special Revenue Funds	472,246	265,833	166,088	229,320	236,050	6,730	2.9%
Capital Improvement Funds	2,527,945	2,605,300	745,273	2,620,470	2,851,100	230,630	8.8%
Enterprise Funds	4,990,363	5,391,253	3,601,574	6,918,720	9,958,060	3,039,340	43.9%
Internal Service Funds	658,209	513,453	489,634	628,140	660,410	32,270	5.1%
TOTAL EXPENDITURES/EXPENSES	\$ 14,164,039	\$ 14,081,389	\$ 9,692,096	\$ 15,926,830	\$ 19,826,890	\$ 3,900,060	24.5%
NET CHANGES IN FUND BALANCE	\$ 2,132,604	\$ 1,207,863	\$ 441,260	\$ (900,480)	\$ (4,317,900)	\$ (3,417,420)	

2024 Revenues by Fund Type



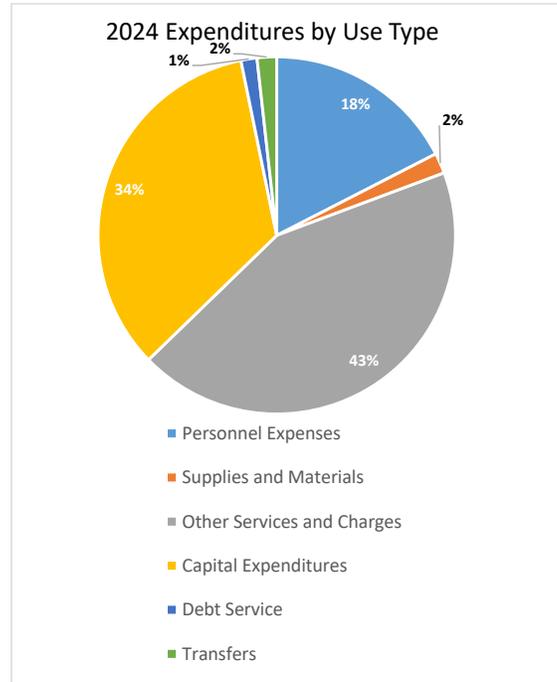
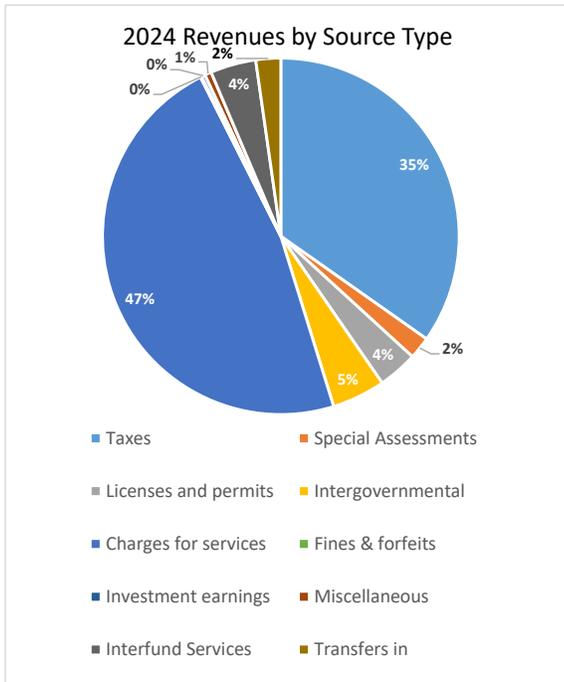
2024 Expenditures by Fund Type



BUDGET SUMMARY

By Source/Use Type

	2021	2022	10/31/2023	2023	2024	\$ Increase	% Increase
	Actual	Actual	YTD	Budget	Budget	(Decrease)	(Decrease)
CITY-WIDE SUMMARY							
REVENUES							
Taxes	\$ 4,784,435	\$ 4,838,911	\$ 2,530,611	\$ 4,792,890	\$ 5,392,960	\$ 600,070	12.5%
Special Assessments	667,526	439,437	161,168	300,750	314,280	13,530	4.5%
Licenses and permits	755,758	834,329	433,962	517,620	555,270	37,650	7.3%
Intergovernmental	1,055,579	1,119,299	380,771	1,533,180	749,440	(783,740)	-51.1%
Charges for services	7,373,439	6,868,475	5,396,436	6,659,480	7,343,400	683,920	10.3%
Fines & forfeits	21,500	22,662	20,085	23,190	19,250	(3,940)	-17.0%
Investment earnings	(41,581)	(560,872)	326,340	42,500	50,000	7,500	17.6%
Miscellaneous	234,785	483,645	226,569	248,100	93,480	(154,620)	-62.3%
Interfund Services	597,202	525,826	486,275	608,640	640,910	32,270	5.3%
Transfers in	848,000	717,540	171,140	300,000	350,000	50,000	16.7%
TOTAL REVENUES	\$ 16,296,643	\$ 15,289,251	\$ 10,133,357	\$ 15,026,350	\$ 15,508,990	\$ 482,640	3.2%
EXPENDITURES/EXPENSES							
Personnel Expenses	\$ 2,500,594	\$ 2,928,902	\$ 2,491,172	\$ 3,207,400	\$ 3,460,890	\$ 253,490	7.9%
Supplies and Materials	260,839	416,960	321,929	367,900	367,530	(370)	-0.1%
Other Services and Charges	8,298,468	8,011,584	5,752,191	7,932,760	8,610,370	677,610	8.5%
Capital Expenditures	2,180,837	1,939,870	669,364	3,832,470	6,751,000	2,918,530	76.2%
Debt Service	75,300	66,533	286,300	286,300	287,100	800	0.3%
Transfers	848,000	717,540	171,140	300,000	350,000	50,000	16.7%
TOTAL EXPENDITURES/EXPENSES	\$ 14,164,039	\$ 14,081,389	\$ 9,692,096	\$ 15,926,830	\$ 19,826,890	\$ 3,900,060	24.5%
NET CHANGES IN FUND BALANCE	\$ 2,132,604	\$ 1,207,863	\$ 441,260	\$ (900,480)	\$ (4,317,900)	\$ (3,417,420)	



CITY OF ARDEN HILLS, MINNESOTA

ALL FUNDS

REVENUE SUMMARY

	2021	2022	2023	2024	PERCENT OVER(UNDER) 2023 BUDGET
<u>Total by Source</u>	ACTUAL	ACTUAL	BUDGET	BUDGET	
Taxes	4,784,435	4,838,911	4,792,890	5,392,960	12.5%
Special Assessments	667,526	439,437	300,750	314,280	4.5%
Licenses and permits	755,758	834,329	517,620	555,270	7.3%
Intergovernmental	1,055,579	1,119,299	1,533,180	749,440	-51.1%
Charges for services	7,373,439	6,868,475	6,659,480	7,343,400	10.3%
Fines & forfeits	21,500	22,662	23,190	19,250	-17.0%
Investment earnings	(41,581)	(560,872)	42,500	50,000	17.6%
Miscellaneous	234,785	483,645	248,100	93,480	-62.3%
Interfund Services	597,202	525,826	608,640	640,910	5.3%
Transfers in	848,000	717,540	300,000	350,000	16.7%
Totals	16,296,643	15,289,251	15,026,350	15,508,990	3.2%
<u>Total by Fund</u>					
General	5,304,591	5,501,964	5,369,420	5,939,200	10.6%
Karth Lake Taxing District	6,610	6,612	-	-	N/A
Cable TV	97,279	93,474	94,500	144,500	52.9%
EDA	98,424	83,189	100,000	100,000	0.0%
EDA Revolving	-	-	-	-	N/A
TIF #3	17,687	(23,592)	-	-	N/A
TIF #4	376,584	318,666	-	-	N/A
Equip & Bldg Replacement	382,277	382,988	390,000	609,000	56.2%
Parks	324,888	33,282	-	-	N/A
Capital (PIR)	1,889,929	1,439,429	1,872,210	1,107,660	-40.8%
Public Safety Capital	158,508	189,633	245,000	60,000	-75.5%
TCAAP Capital	-	-	-	-	N/A
Water	3,625,138	3,067,903	2,922,910	3,176,630	8.7%
Sanitary Sewer	2,307,598	2,467,402	2,288,140	2,557,430	11.8%
Recycling	202,811	189,395	181,760	185,820	2.2%
Storm Water Management	900,332	1,012,227	953,770	987,840	3.6%
Risk Management	165,503	148,446	162,000	200,000	23.5%
Engineering	98,739	26,526	30,170	31,370	4.0%
Central Garage	162,709	184,355	228,750	213,590	-6.6%
Technology	177,036	167,352	187,720	195,950	4.4%
Totals	16,296,643	15,289,251	15,026,350	15,508,990	3.2%

CITY OF ARDEN HILLS, MINNESOTA

ALL FUNDS

EXPENDITURE SUMMARY

	2021	2022	2023	2024	PERCENT OVER(UNDER) 2023 BUDGET
<u>Total by Use</u>	ACTUAL	ACTUAL	BUDGET	BUDGET	
Personnel Expenses	2,500,594	2,928,902	3,207,400	3,460,890	7.9%
Supplies and Materials	260,839	416,960	367,900	367,530	-0.1%
Other Services and Charges	8,298,468	8,011,584	7,932,760	8,610,370	8.5%
Capital Expenditures	2,180,837	1,939,870	3,832,470	6,751,000	76.2%
Debt Service	75,300	66,533	286,300	287,100	0.3%
Transfers	848,000	717,540	300,000	350,000	16.7%
Totals	14,164,039	14,081,389	15,926,830	19,826,890	24.5%
<u>Total by Fund</u>					
General	5,515,275	5,305,549	5,530,180	6,121,270	10.7%
Karth Lake Taxing District	-	-	-	-	N/A
Cable TV	122,905	127,582	136,070	142,010	4.4%
EDA	63,211	78,581	87,550	88,340	0.9%
EDA Revolving	-	-	-	-	N/A
TIF #3	1,592	1,354	1,900	1,900	0.0%
TIF #4	284,491	56,745	1,900	1,900	0.0%
TIF #5	47	1,571	1,900	1,900	0.0%
Equip & Bldg Replacement	581,967	398,966	385,000	390,150	1.3%
Parks	6,637	380,411	-	-	N/A
Capital (PIR)	1,828,277	1,727,526	2,195,700	1,956,200	-10.9%
Public Safety Capital	111,064	98,397	39,770	504,750	1169.2%
TCAAP Capital	-	-	-	-	N/A
Water	2,279,820	2,587,365	2,891,840	4,451,290	53.9%
Sanitary Sewer	1,882,853	1,946,070	2,854,770	3,562,710	24.8%
Recycling	154,608	173,092	174,480	177,940	2.0%
Storm Water Management	673,083	684,727	997,630	1,766,120	77.0%
Risk Management	219,378	134,435	181,500	219,500	20.9%
Engineering	98,739	26,526	30,170	31,370	4.0%
Central Garage	162,709	184,355	228,750	213,590	-6.6%
Technology	177,383	168,137	187,720	195,950	4.4%
Totals	14,164,039	14,081,389	15,926,830	19,826,890	24.5%



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General Fund Summary

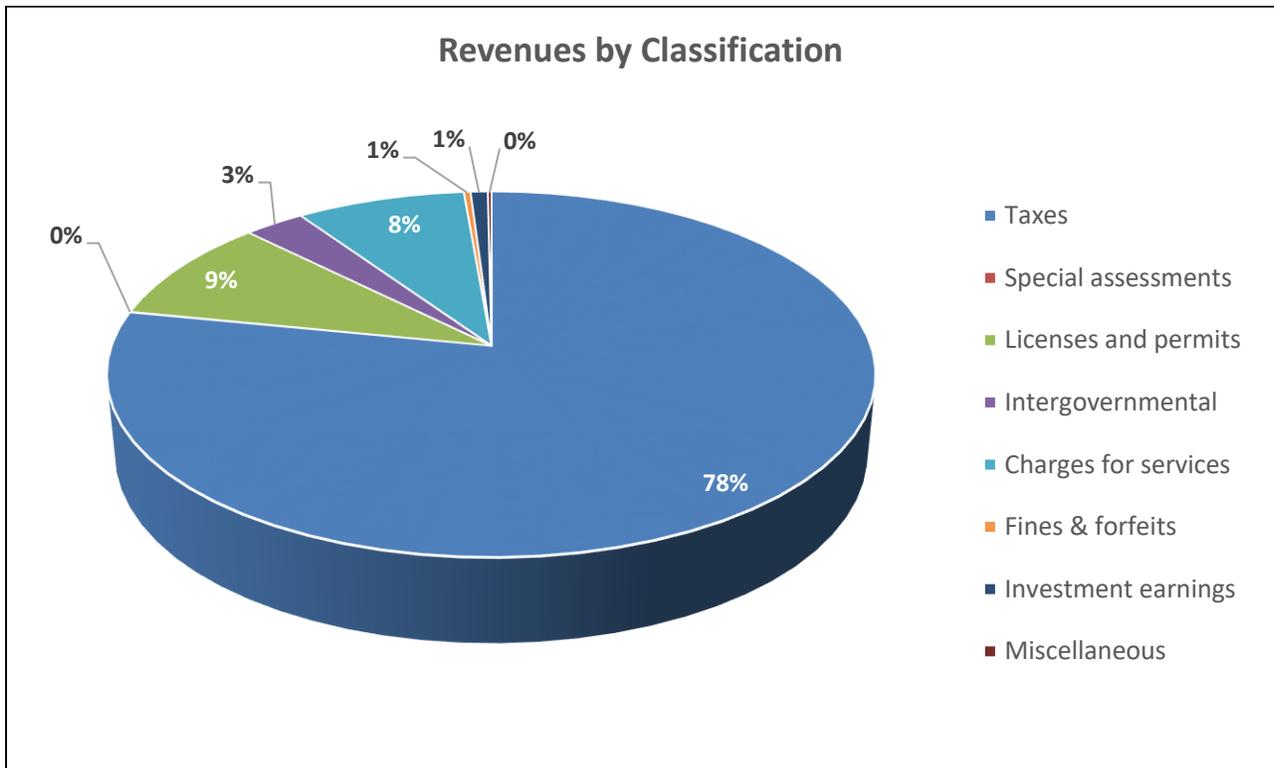
GENERAL FUND SUMMARY

Fund Description

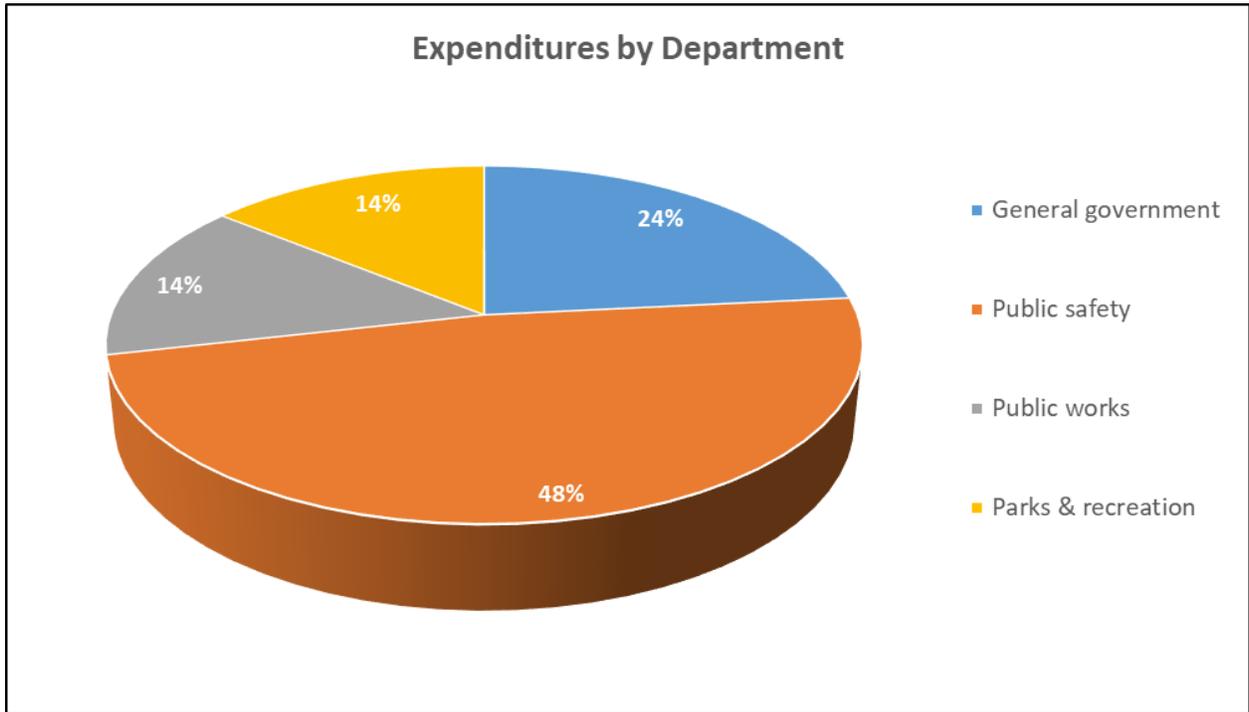
The General Fund is used to account for the ordinary operations of the City, which are financed from taxes and other general revenues, which are not accounted for in another fund. The modified accrual basis of accounting is used in the General Fund. That is, expenditures are recorded at the time liabilities are incurred and revenues are recorded when received. However, compensated absences are expended “when paid” for budgetary purposes.

Budget Summary

Total General Fund estimated revenues for 2024 are \$5,939,200. The three largest revenue sources for the City are property taxes, license fees and permits, and charges for services. Property taxes are the largest revenue source with 78.0% of the revenue, license fees and permits are 9.3%, charges for current services are 8.2%, intergovernmental revenues are 3.0%, court fines are 0.3% and miscellaneous revenues are 0.2%. The graph below illustrates the projected revenue by type.



The 2024 General Fund expenditure budget of \$6,121,270 is a 10.7% increase over the City's 2023 budget. Public Safety and General Government expenditures represent the largest expenditure areas with 47% and 24% respectively, while Public Works represents 14% and Parks and Recreation represents 14%. Economic Development revenues and expenses are located in the EDA General Fund budget. Capital Outlay expenses are located in the Capital Improvement Plan and are not included in the General Fund. The following graph illustrates the budgeted expenditures by department.



What Do You Get for Your Arden Hills Tax Dollar?

**Parks &
Recreation
11.7 Cents**

**Public Safety
41.4 Cents**

**Public Works
12.0 Cents**

**General Government
21.8 Cents**



**Economic Development and Capital
8.8 Cents**

A \$469,000 home generates \$1,148 in annual property taxes:
This comes to \$95.67 per month for 2024.

What could you purchase for \$95.67 a month?

ONE OF THESE...

- One month at a gym
- One hardback book
- One month of cable service
- Dinner for two
- Movie and snacks for a family of four

ALL OF THESE...

- 24 hours Police Protection
- 24 hours Fire Protection
- Zoning and Subdivision Service
- Paved and Maintained City Streets
- Snow and Ice Removal
- Street Lighting
- Parking Lot Maintenance
- Well Groomed Park and Lake
- Right-of-Way Mowing
- Special Events

**Estimated Cost of City Services
\$469,000 Homestead in 2024**

Cost of City Services Pay 2024 Property Tax Support for \$469,000 Homestead				
City Service Category	Actual	Percent of Levy	Amount of Levy	Monthly Cost
General Government Mayor/Council, Administration, Elections, Finance, Planning & Zoning, Government Buildings	\$1,542,950	22.8%	\$261	\$21.77
Public Safety Building Inspection/Code Enforcement, Police, Dispatch, Fire, Emergency Management	\$2,934,940	43.3%	\$497	\$41.41
Public Works Street Maintenance	\$853,380	12.6%	\$144	\$12.04
Parks	\$588,030	8.7%	\$100	\$8.30
Recreation	\$241,970	3.6%	\$41	\$3.41
EDA	\$100,000	1.5%	\$17	\$1.41
Capital	\$520,000	7.7%	\$88	\$7.34
Totals	\$6,781,270	100.0%	\$1,148	\$96

GENERAL FUND	2021 Actual	2022 Actual	10/31/2023 YTD	2023 Budget	2024 Budget	\$ Increase (Decrease)	% Increase (Decrease)
REVENUES							
Taxes	\$ 3,763,386	\$ 3,829,079	\$ 2,094,193	\$ 4,078,390	\$ 4,638,460	\$ 560,070	13.7%
Special assessments	4,514	-	-	3,350	3,090	(260)	-7.8%
Licenses and permits	752,531	830,864	424,216	511,730	552,020	40,290	7.9%
Intergovernmental	160,279	174,405	106,355	171,370	175,970	4,600	2.7%
Charges for services	605,738	615,878	296,208	525,550	489,490	(36,060)	-6.9%
Fines & forfeits	21,500	22,662	20,085	23,190	19,250	(3,940)	-17.0%
Investment earnings	(13,315)	(186,632)	80,023	42,500	50,000	7,500	17.6%
Miscellaneous	9,958	215,708	22,188	13,340	10,920	(2,420)	-18.1%
TOTAL REVENUES	\$ 5,304,591	\$ 5,501,964	\$ 3,043,268	\$ 5,369,420	\$ 5,939,200	\$ 569,780	10.6%
EXPENDITURES							
Mayor & council	\$ 67,262	\$ 53,060	\$ 59,897	\$ 56,850	\$ 88,370	\$ 31,520	55.4%
Administration	346,982	385,175	354,679	420,840	499,730	78,890	18.7%
Elections	31,632	33,947	31,056	33,200	40,300	7,100	21.4%
Finance	150,251	143,713	192,328	191,550	191,810	260	0.1%
TCAAP	37,711	47,817	61,281	90,450	114,900	24,450	27.0%
Planning & Zoning	203,759	199,219	181,225	278,430	324,940	46,510	16.7%
Government Buildings	176,682	214,101	182,243	223,910	232,900	8,990	4.0%
Police	1,376,846	1,452,262	1,210,421	1,453,280	1,585,240	131,960	9.1%
Dispatch	54,283	61,808	51,553	68,740	70,390	1,650	2.4%
Fire	656,401	696,675	751,177	751,180	833,930	82,750	11.0%
Emergency Management	5,996	6,622	7,327	6,830	9,260	2,430	35.6%
Protective Inspections	614,610	328,682	301,582	375,770	396,120	20,350	5.4%
Street Maintenance	618,235	914,150	573,613	796,430	853,380	56,950	7.2%
Recreation	141,426	178,808	144,586	237,130	241,970	4,840	2.0%
Park Maintenance	485,200	486,969	415,418	545,590	588,030	42,440	7.8%
Transfers out	548,000	102,540	171,140	-	50,000	50,000	N/A
TOTAL EXPENDITURES	\$ 5,515,275	\$ 5,305,549	\$ 4,689,527	\$ 5,530,180	\$ 6,121,270	\$ 591,090	10.7%
NET CHANGE IN FUND BALANCE	\$ (210,684)	\$ 196,415	\$ (1,646,259)	\$ (160,760)	\$ (182,070)	\$ (21,310)	13.3%

2024 BUDGET - GENERAL FUND - SCHEDULE OF EXPENDITURES - DETAIL BY FUNCTION

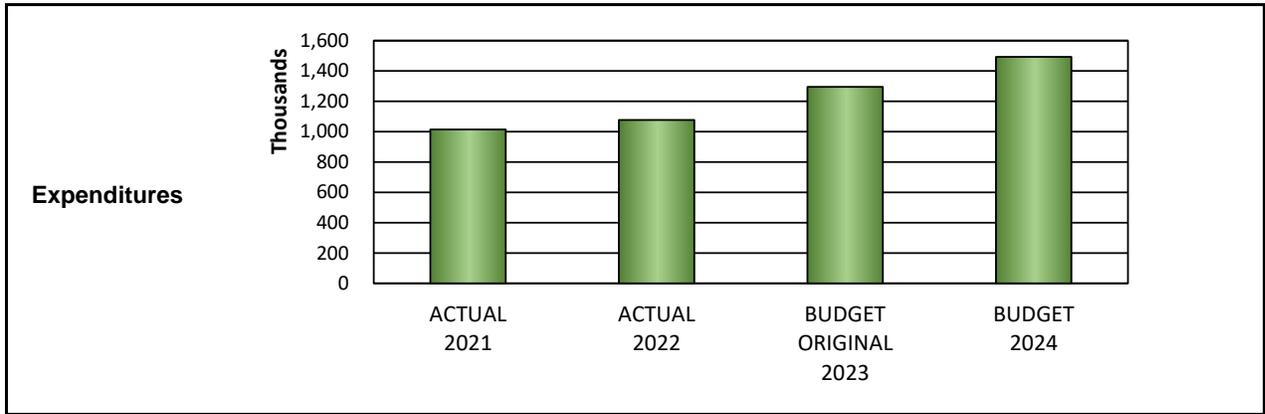
	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	\$ Increase (Decrease)	% Increase (Decrease)
Mayor & council						
Personnel Expenses	\$ 37,209	\$ 37,225	\$ 37,230	\$ 37,240	\$ 10	0.0%
Supplies and Materials	-	-	150	-	(150)	-100.0%
Other Services and Charges	30,052	15,835	19,470	51,130	31,660	162.6%
	\$ 67,262	\$ 53,060	\$ 56,850	\$ 88,370	\$ 31,520	55.4%
Administration						
Personnel Expenses	\$ 219,152	\$ 247,988	\$ 262,340	\$ 301,980	\$ 39,640	15.1%
Supplies and Materials	-	-	650	-	(650)	-100.0%
Other Services and Charges	127,830	137,186	157,850	197,750	39,900	25.3%
	\$ 346,982	\$ 385,175	\$ 420,840	\$ 499,730	\$ 78,890	18.7%
Elections						
Supplies and Materials	\$ -	\$ 68	\$ -	\$ -	\$ -	0.0%
Other Services and Charges	31,632	33,879	33,200	40,300	7,100	21.4%
	\$ 31,632	\$ 33,947	\$ 33,200	\$ 40,300	\$ 7,100	21.4%
Finance						
Personnel Expenses	\$ 68,026	\$ 62,080	\$ 79,630	\$ 84,850	\$ 5,220	6.6%
Supplies and Materials	10,229	10,477	16,500	15,000	(1,500)	-9.1%
Other Services and Charges	71,996	71,156	95,420	91,960	(3,460)	-3.6%
	\$ 150,251	\$ 143,713	\$ 191,550	\$ 191,810	\$ 260	0.1%
TCAAP						
Personnel Expenses	\$ 22,282	\$ 37,020	\$ 39,450	\$ 43,900	\$ 4,450	11.3%
Supplies and Materials	-	-	-	-	-	0.0%
Other Services and Charges	15,429	10,797	51,000	71,000	20,000	39.2%
	\$ 37,711	\$ 47,817	\$ 90,450	\$ 114,900	\$ 24,450	27.0%
Planning & Zoning						
Personnel Expenses	\$ 114,783	\$ 115,217	\$ 233,470	\$ 239,180	\$ 5,710	2.4%
Supplies and Materials	-	-	-	-	-	0.0%
Other Services and Charges	88,976	84,002	44,960	85,760	40,800	90.7%
	\$ 203,759	\$ 199,219	\$ 278,430	\$ 324,940	\$ 46,510	16.7%
Government Buildings						
Personnel Expenses	\$ 32,563	\$ 35,823	\$ 37,360	\$ 38,100	\$ 740	2.0%
Supplies and Materials	5,057	8,056	9,500	9,180	(320)	-3.4%
Other Services and Charges	139,062	170,221	177,050	185,620	8,570	4.8%
	\$ 176,682	\$ 214,101	\$ 223,910	\$ 232,900	\$ 8,990	4.0%
Police						
Other Services and Charges	\$ 1,376,846	\$ 1,452,262	\$ 1,453,280	\$ 1,585,240	\$ 131,960	9.1%
	\$ 1,376,846	\$ 1,452,262	\$ 1,453,280	\$ 1,585,240	\$ 131,960	9.1%
Dispatch						
Other Services and Charges	\$ 54,283	\$ 61,808	\$ 68,740	\$ 70,390	\$ 1,650	2.4%
	\$ 54,283	\$ 61,808	\$ 68,740	\$ 70,390	\$ 1,650	2.4%
Fire						
Other Services and Charges	\$ 656,401	\$ 696,675	\$ 751,180	\$ 833,930	\$ 82,750	11.0%
	\$ 656,401	\$ 696,675	\$ 751,180	\$ 833,930	\$ 82,750	11.0%
Emergency Management						
Personnel Expenses	\$ 5,070	\$ 5,161	\$ 5,280	\$ 7,710	\$ 2,430	46.0%
Supplies and Materials	-	-	-	-	-	0.0%
Other Services and Charges	927	1,461	1,550	1,550	-	0.0%
	\$ 5,996	\$ 6,622	\$ 6,830	\$ 9,260	\$ 2,430	35.6%
Protective Inspections						
Personnel Expenses	\$ 195,501	\$ 268,552	\$ 305,030	\$ 319,670	\$ 14,640	4.8%
Supplies and Materials	204	1,553	1,250	1,250	-	0.0%
Other Services and Charges	418,905	58,578	69,490	75,200	5,710	8.2%
	\$ 614,610	\$ 328,682	\$ 375,770	\$ 396,120	\$ 20,350	5.4%
Street Maintenance						
Personnel Expenses	\$ 263,797	\$ 317,000	\$ 344,360	\$ 381,130	\$ 36,770	10.7%
Supplies and Materials	50,020	66,755	55,250	65,500	10,250	18.6%
Other Services and Charges	304,418	530,395	396,820	406,750	9,930	2.5%
	\$ 618,235	\$ 914,150	\$ 796,430	\$ 853,380	\$ 56,950	7.2%
Recreation						
Personnel Expenses	\$ 111,452	\$ 123,795	\$ 156,690	\$ 161,380	\$ 4,690	3.0%
Supplies and Materials	6,351	14,553	23,250	23,400	150	0.6%
Other Services and Charges	23,623	40,460	57,190	57,190	-	0.0%
	\$ 141,426	\$ 178,808	\$ 237,130	\$ 241,970	\$ 4,840	2.0%
Park Maintenance						
Personnel Expenses	\$ 320,174	\$ 347,218	\$ 358,410	\$ 402,170	\$ 43,760	12.2%
Supplies and Materials	37,554	33,578	43,350	44,900	1,550	3.6%
Other Services and Charges	127,472	106,174	143,830	140,960	(2,870)	-2.0%
	\$ 485,200	\$ 486,969	\$ 545,590	\$ 588,030	\$ 42,440	7.8%
Transfers Out	\$ 548,000	\$ 102,540	\$ -	\$ 50,000	\$ 50,000	0.0%
TOTAL EXPENDITURES	<u>\$ 5,515,275</u>	<u>\$ 5,305,549</u>	<u>\$ 5,530,180</u>	<u>\$ 6,121,270</u>	<u>\$ 591,090</u>	<u>10.7%</u>

CITY OF ARDEN HILLS, MINNESOTA
GENERAL GOVERNMENT SUMMARY
 EXPENDITURE ANALYSIS

Total By Program	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL BUDGET	2024 BUDGET	PERCENT OVER(UNDER) 2023 BUDGET
City Council	\$ 67,262	\$ 53,060	\$ 56,850	\$ 88,370	55.4%
City Administration	346,982	385,175	420,840	499,730	18.7%
Elections	31,632	33,947	33,200	40,300	21.4%
Finance	150,251	143,713	191,550	191,810	0.1%
TCAAP	37,711	47,817	90,450	114,900	27.0%
Planning & Zoning	203,759	199,219	278,430	324,940	16.7%
Government Buildings	176,682	214,101	223,910	232,900	4.0%
Totals	1,014,278	1,077,032	1,295,230	1,492,950	15.3%

Total By Classification	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL BUDGET	2024 BUDGET	PERCENT OVER(UNDER) 2023 BUDGET
Personnel Services	494,016	535,354	689,480	745,250	8.1%
Commodities	15,286	18,601	26,800	24,180	-9.8%
Contractual Services	504,976	523,077	578,950	723,520	25.0%
Capital Outlay	0	0	0	0	N/A
Other Charges	0	0	0	0	N/A
Totals	1,014,278	1,077,032	1,295,230	1,492,950	15.3%

Staffing	2021	2022	2023	2024
Full-time equivalents	3.72	3.99	5.06	5.23



Function: General Government
Activity: Mayor & Council

Fund # : 101
Activity # : 41100

Activity Scope

The Mayor and City Council are responsible for the formulation of policy and the passage of laws governing the City of Arden Hills. Members participate in various committees, as well as direct staff, through the City Administrator, as to their overall goals for the City. This department provides for Mayor and Council compensation, Council meetings and work sessions, management consultants and memberships. When applicable, participation in NYFS is included in this budget, as is funding for the City Council Retreat Facilitator.

Objectives

1. Adopt policies and ordinances consistent with Council's position on growth, zoning and financial strategy.
2. Continue to work on the redevelopment of the TCAAP property.

Issues

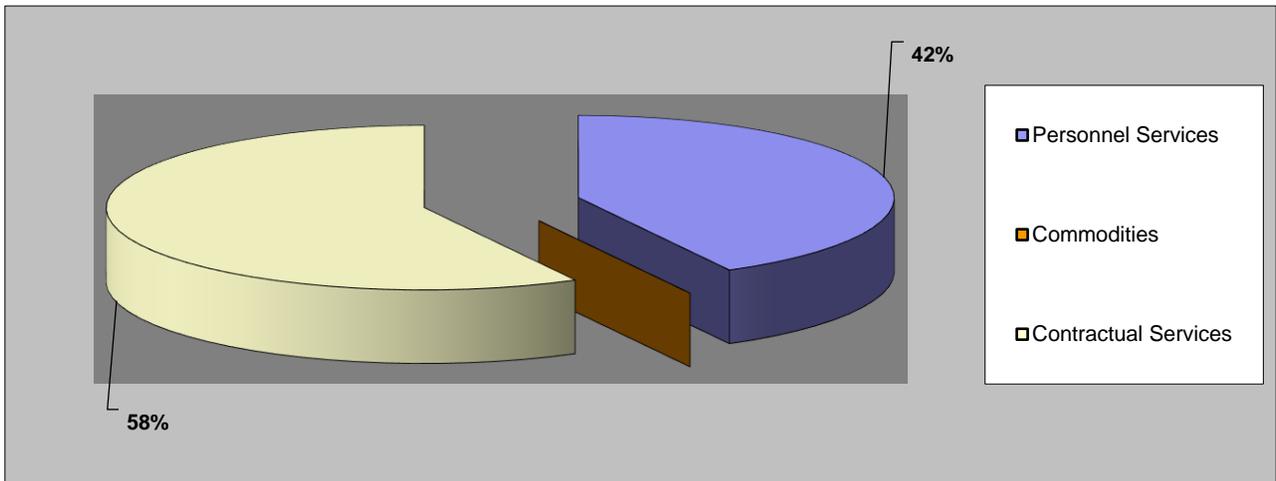
Creating funding sources to build reserve balances to fund future capital improvements while maintaining current City services.

Budget Commentary

In 2024, the Mayor and Council budget is proposed to increase by 55.4% or \$31,520. The budget for NYFS was added back in 2024.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 37,209	\$ 37,225	\$ 37,230	\$ 37,240
Commodities	-	-	150	-
Contractual Services	30,052	15,835	19,470	51,130
Total	\$ 67,262	\$ 53,060	\$ 56,850	\$ 88,370
Percent Change		(-21.1%)	7.1%	55.4%
NYFS amount included above	18,584	-	-	23,300

Expenditures by Classification



Function: General Government
Activity: Administration

Fund # : 101
Activity # : 41300

Activity Scope

City Administration provides the overall direction of the City, as determined by the City Council. The City Administrator serves as Chief Administrative Officer for the City, ensuring that laws, ordinances, and resolutions of the City Council are enforced and implemented. The Administration Department is responsible for administering Council policies, coordinating Council agendas, and providing support to other functional areas within the City.

Objectives

1. Assist City Council in setting policies and procedures in accordance with Council's position.
2. Provide direction and leadership on major city projects, budget management, oversee performance evaluations and long-range planning.

Issues

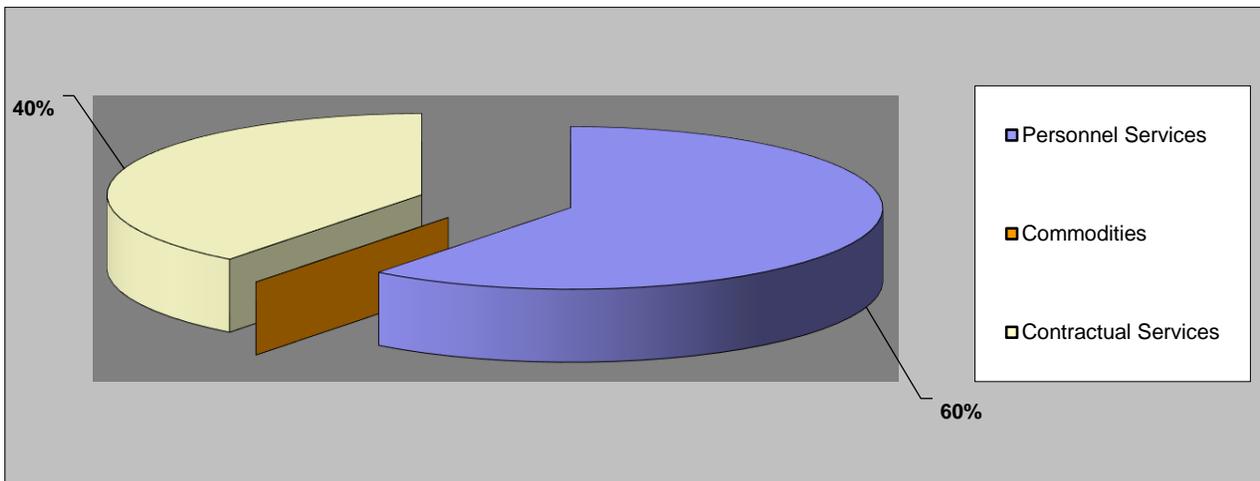
1. Long-range planning to maintain current City services while creating funding sources for reserves.
2. Long-range comprehensive TCAAP planning.

Budget Commentary

The 2024 Administration budget is increasing by 18.7% over 2023. The increase in personnel services is due to step, COLA, insurance benefit increases and an increase in fte's. The increase in contractual services is mainly due to an increase in property insurance and the addition of a comp study in 2024.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 219,152	\$ 247,988	\$ 262,340	\$ 301,980
Commodities	-	-	650	-
Contractual Services	127,830	137,186	157,850	197,750
Total	\$ 346,982	\$ 385,175	\$ 420,840	\$ 499,730
Percent Change		11.0%	9.3%	18.7%
Full-Time Equivalent positions	1.86	2.07	2.09	2.22

Expenditures by Classification



Function: General Government
Activity: Elections

Fund # : 101
Activity # : 41410

Activity Scope

This department covers the cost of administering all Federal, State and Municipal elections. This includes the preparation of any and all absentee ballots, organizing the polling places, election judges, and vote tabulations. The City contracts with Ramsey County for all the required election services.

Objectives

Stay current on election laws.

Issues

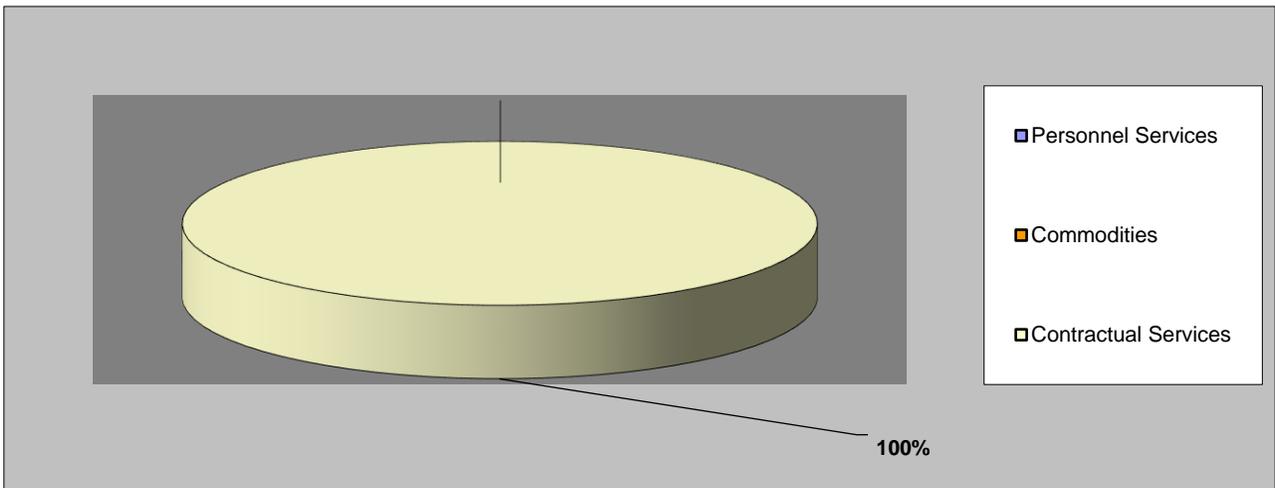
Stay current on election laws.

Budget Commentary

The Elections budget has a 21.4% increase for FY24.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	68	-	-
Contractual Services	31,632	33,879	33,200	40,300
Total	\$ 31,632	\$ 33,947	\$ 33,200	\$ 40,300
Percent Change		7.3%	(-2.2%)	21.4%

Expenditures by Classification



Function: General Government
Activity: Finance

Fund # : 101
Activity # : 41500

Activity Scope

Conducts the financial affairs of the City in accordance with the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). This includes protecting the assets of the City, the initiation of financial plans, investment and debt management, review and implementation of internal controls, and accounting for financial transactions including accounts payable, accounts receivable and payroll.

Objectives

1. Continue working to refine the financial management plan for the City.
2. Continue to produce an Annual Comprehensive Financial Report (ACFR) and reports for the public (Popular Annual Finance Report - PAFR) that receive the GFOA's award for excellence in reporting.
3. Provide meaningful and timely financial reports and information to Council, Commissions and other City Departments.

Issues

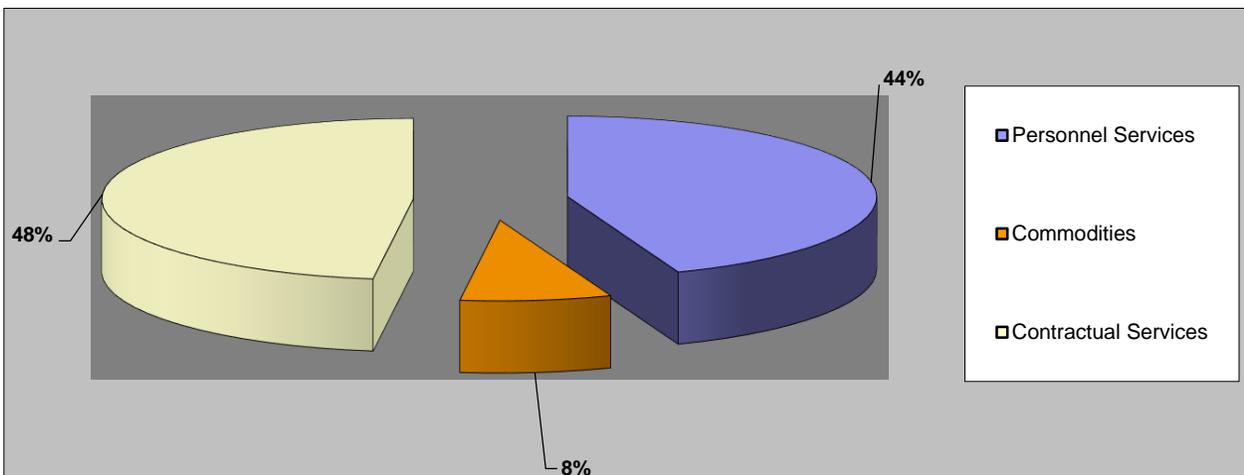
1. Implement improved reporting procedures to inform Council, Commissions and Departments.
2. Work with other Departments to find ways to reduce costs of City operations.
3. Analyze and implement ways to reduce transaction processing and costs.

Budget Commentary

This budget increased by 0.1% in 2024, or \$260.

Budget Summary	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 68,026	\$ 62,080	\$ 79,630	\$ 84,850
Commodities	10,229	10,477	16,500	15,000
Contractual Services	71,996	71,156	95,420	91,960
Total	<u>\$ 150,251</u>	<u>\$ 143,713</u>	<u>\$ 191,550</u>	<u>\$ 191,810</u>
Percent Change		(-4.4%)	33.3%	0.1%
Full-Time Equivalent positions	<u>0.55</u>	<u>0.47</u>	<u>0.63</u>	<u>0.62</u>

Expenditures by Classification



Function: General Government
Activity: TCAAP

Fund # : 101
Activity # : 41600

Activity Scope

This department was established to account for revenue and expenditure activity related to the City's comprehensive re-use planning at the Twin Cities Army Ammunition Plant (TCAAP) site.

Objectives

1. Coordination of TCAAP redevelopment planning activities while continuing to meet the needs of the City of Arden Hills.
2. Work with Ramsey County through the Joint Development Authority (JDA).

Issues

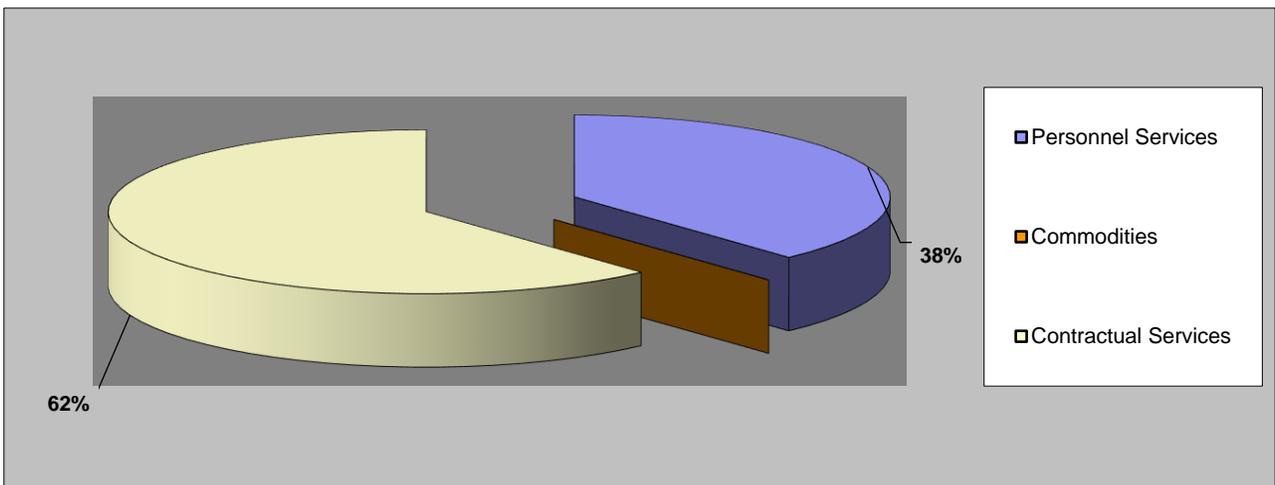
1. Economic conditions.
2. Coordinating with multiple entities/players.

Budget Commentary

Ramsey County purchased the property and established a Joint Development Authority (JDA) with the City. Placeholders for consultant costs have been included, and staff time has been allocated for City Administration, Community Development, and Public Works as they act as the City's support staff to this Authority. The 2024 budget shows an increase of 27.0% due to anticipated costs.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 22,282	\$ 37,020	\$ 39,450	\$ 43,900
Commodities	-	-	-	-
Contractual Services	15,429	10,797	51,000	71,000
Total	\$ 37,711	\$ 47,817	\$ 90,450	\$ 114,900
Percent Change		26.8%	89.2%	27.0%
 Full-Time Equivalent positions	 0.13	 0.23	 0.23	 0.25

Expenditures by Classification



Function: General Government
Activity: Planning & Zoning

Fund # : 101
Activity # : 41910

Activity Scope

Responsible for all planning and zoning related functions of the City. Activities administered by this department include requests for variances, subdivisions, re-zonings, zoning code amendments, signs, conditional use permits, compliance with City Ordinances and other land use issues. The Planners work closely with Protective Inspections, Code Enforcement, and Community Development.

The Planning Commission, consisting of seven members appointed annually by the City Council, meets monthly to review the above requests and to make recommendations to the City Council in an advisory capacity.

Objectives

1. Continue to work on Rental Housing registrations.
2. Continue improvements of the City's planning process.

Issues

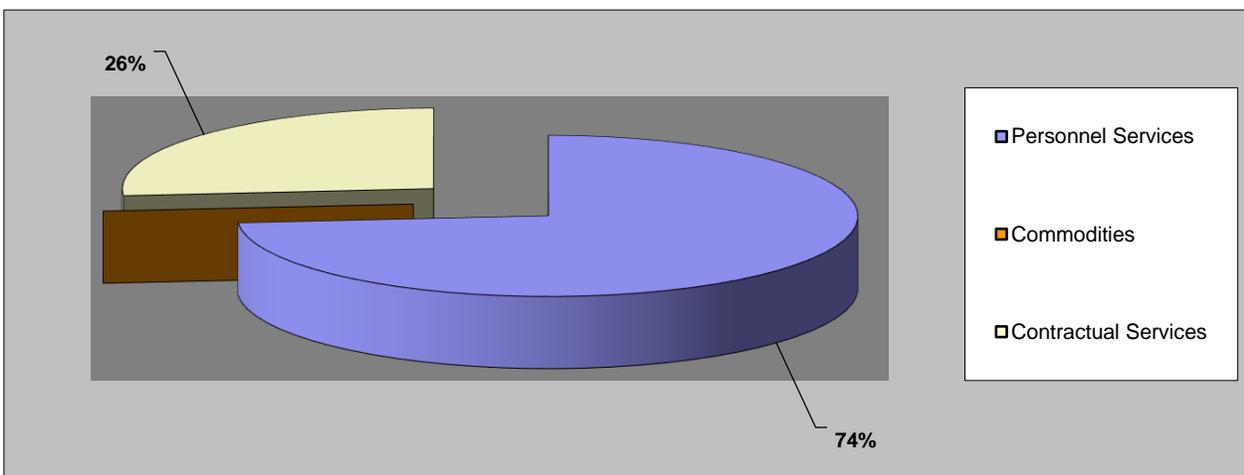
1. Rental Housing registrations.
2. Refine Building Permit process.
3. Research and refine an Administrative Fines process.

Budget Commentary

The budget for 2024 is an increase of 16.7% over the 2023 budget. Contractual services includes \$40,000 for ordinance updates.

<u>Budget Summary</u>	2021 <u>ACTUAL</u>	2022 <u>ACTUAL</u>	2023 <u>BUDGET</u>	2024 <u>BUDGET</u>
Personnel Services	\$ 114,783	\$ 115,217	\$ 233,470	\$ 239,180
Commodities	-	-	-	-
Contractual Services	88,976	84,002	44,960	85,760
Total	\$ 203,759	\$ 199,219	\$ 278,430	\$ 324,940
Percent Change		(-2.2%)	39.8%	16.7%
 Full-Time Equivalent positions	<u>0.93</u>	<u>0.93</u>	<u>1.84</u>	<u>1.89</u>

Expenditures by Classification



Function: General Government
Activity: Government Buildings

Fund # : 101
Activity # : 41940

Activity Scope

This department captures all of the operation/maintenance related costs for the City Hall and Government Building facilities.

The City entered into a contract with Ramsey County for a joint maintenance facility located just west of City Hall off County Road 96 on Paul Kirkwold Drive. The new facility was completed and occupied as of October 2004. 45% of the City’s portion of the Ramsey County maintenance facility is charged to this budget.

Objectives

Maintain a reputable facility to house meetings and staff.

Issues

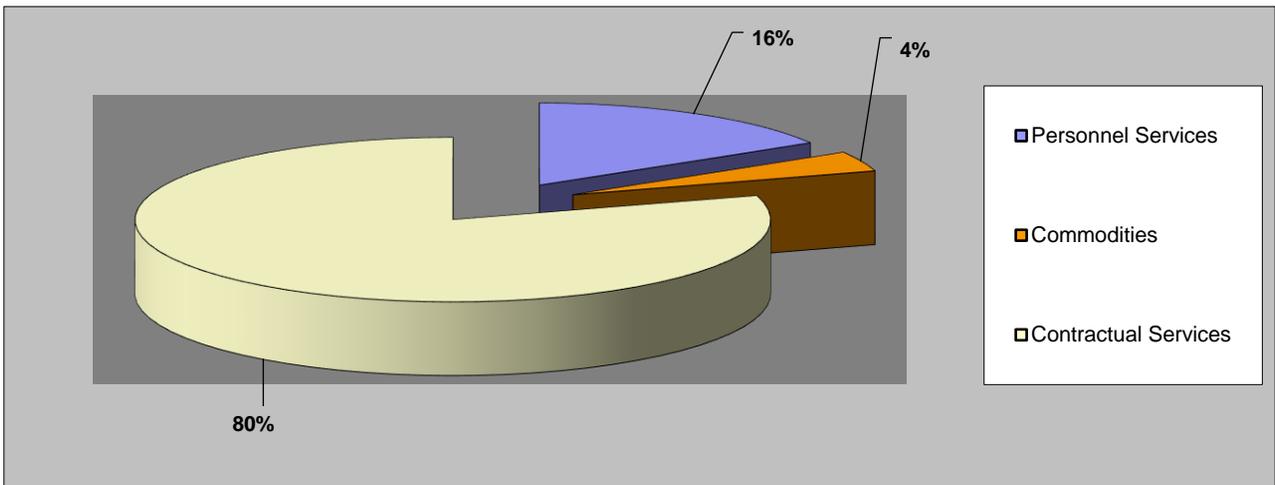
Normal maintenance and repair issues as the building (City Hall) has now been in operation since 2002.

Budget Commentary

The 2024 budget is an increase of 4.0% from the previous year’s budget mainly due to increases for trash removal at the Public Works maintenance facility.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 32,563	\$ 35,823	\$ 37,360	\$ 38,100
Commodities	5,057	8,056	9,500	9,180
Contractual Services	139,062	170,221	177,050	185,620
Total	\$ 176,682	\$ 214,101	\$ 223,910	\$ 232,900
Percent Change		21.2%	4.6%	4.0%
Full-Time Equivalent positions	0.26	0.28	0.28	0.26

Expenditures by Classification

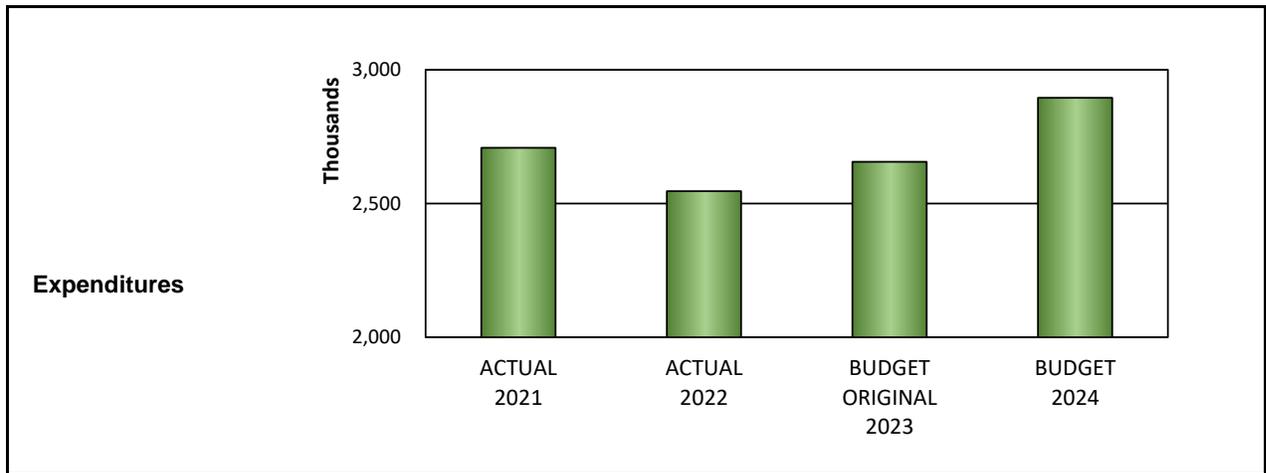


CITY OF ARDEN HILLS, MINNESOTA
PUBLIC SAFETY SUMMARY
 EXPENDITURE ANALYSIS

Total By Program	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL BUDGET	2024 BUDGET	PERCENT OVER(UNDER) 2023 BUDGET
Police	\$ 1,376,846	\$ 1,452,262	\$ 1,453,280	\$ 1,585,240	9.1%
Dispatch	54,283	61,808	68,740	70,390	2.4%
Fire	656,401	696,675	751,180	833,930	11.0%
Emergency Management	5,996	6,622	6,830	9,260	35.6%
Protective Inspections	614,610	328,682	375,770	396,120	5.4%
Totals	2,708,136	2,546,049	2,655,800	2,894,940	9.0%

Total By Classification	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL BUDGET	2024 BUDGET	PERCENT OVER(UNDER) 2023 BUDGET
Personnel Services	200,571	273,712	310,310	327,380	5.5%
Commodities	204	1,553	1,250	1,250	0.0%
Contractual Services	2,507,362	2,270,784	2,344,240	2,566,310	9.5%
Capital Outlay	0	0	0	0	N/A
Other Charges	0	0	0	0	N/A
Totals	2,708,136	2,546,049	2,655,800	2,894,940	9.0%

Staffing	2021	2022	2023	2024
Full-time equivalents	1.85	2.63	2.79	2.78



Function: Public Safety
Activity: Police

Fund # : 101
Activity # : 42100

Activity Scope

Law Enforcement services for Arden Hills are provided on a contractual basis with the Ramsey County Sheriff's Department. Animal control services are included in this budget.

Objectives

Continue contracting for law enforcement and animal control services.

Issues

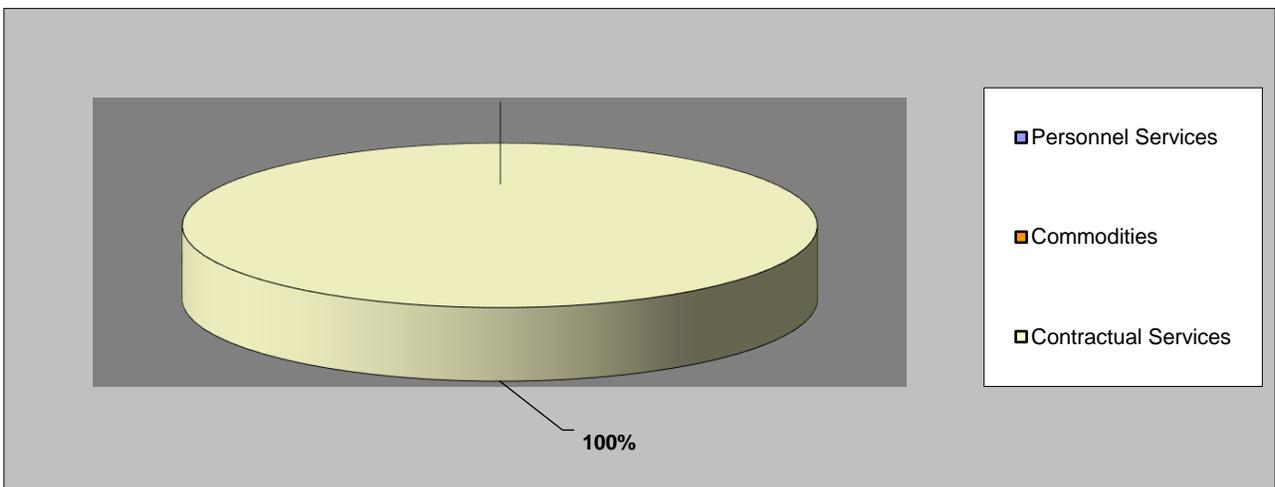
1. Resident concerns over police coverage and visibility.
2. Response times.

Budget Commentary

Arden Hills' portion of the Ramsey County Sheriff's Contracting Communities 2024 budget increased 9.1% over 2023. Animal control costs and boarding are included within this budget.

<u>Budget Summary</u>	2021 <u>ACTUAL</u>	2022 <u>ACTUAL</u>	2023 <u>BUDGET</u>	2024 <u>BUDGET</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	1,376,846	1,452,262	1,453,280	1,585,240
Total	<u>\$ 1,376,846</u>	<u>\$ 1,452,262</u>	<u>\$ 1,453,280</u>	<u>\$ 1,585,240</u>
Percent Change		5.5%	0.1%	9.1%

Expenditures by Classification



Function: Public Safety
Activity: Dispatch

Fund # : 101
Activity # : 42150

Activity Scope

Emergency dispatch services are provided by Ramsey County.

Objectives

Continue contracting dispatch services.

Issues

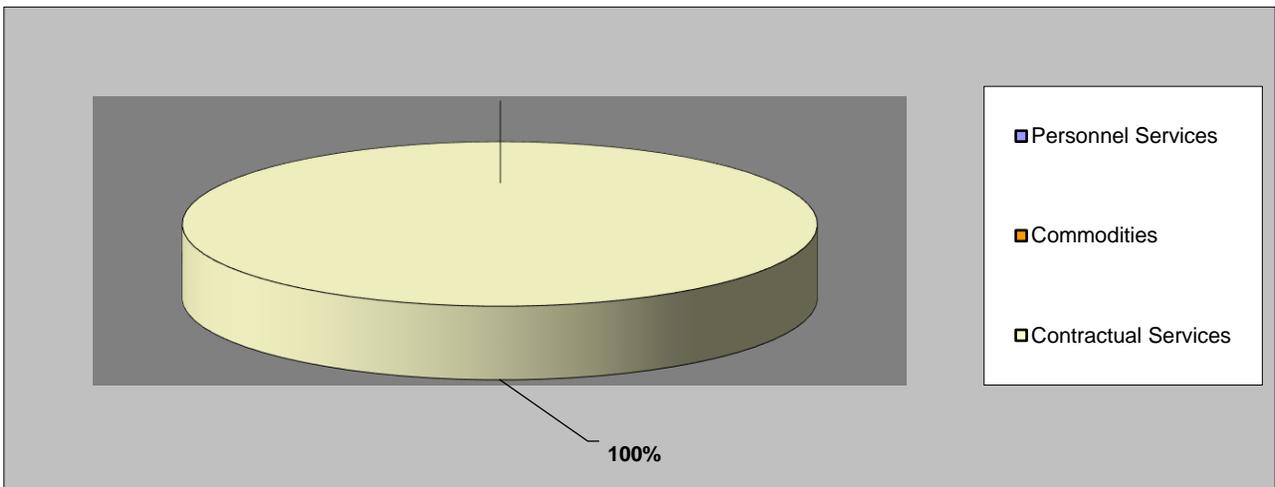
Continue to maintain service levels at a reasonable cost.

Budget Commentary

Arden Hills' portion of the Ramsey County 911 Dispatch Department operating budget increased by 2.4%.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	54,283	61,808	68,740	70,390
Total	\$ 54,283	\$ 61,808	\$ 68,740	\$ 70,390
Percent Change		13.9%	11.2%	2.4%

Expenditures by Classification



Function: Public Safety
Activity: Fire

Fund # : 101
Activity # : 42200

Activity Scope

Fire protection for Arden Hills is provided by the Lake Johanna Fire Department on a contractual basis. Lake Johanna Fire Department presently provides services to the cities of Arden Hills, Shoreview, and North Oaks. Arden Hills pays a percentage of operating and capital costs based on a formula approved by the Lake Johanna Fire Department and Arden Hills City Council.

Objectives

Continue contracting for fire protection services.

Issues

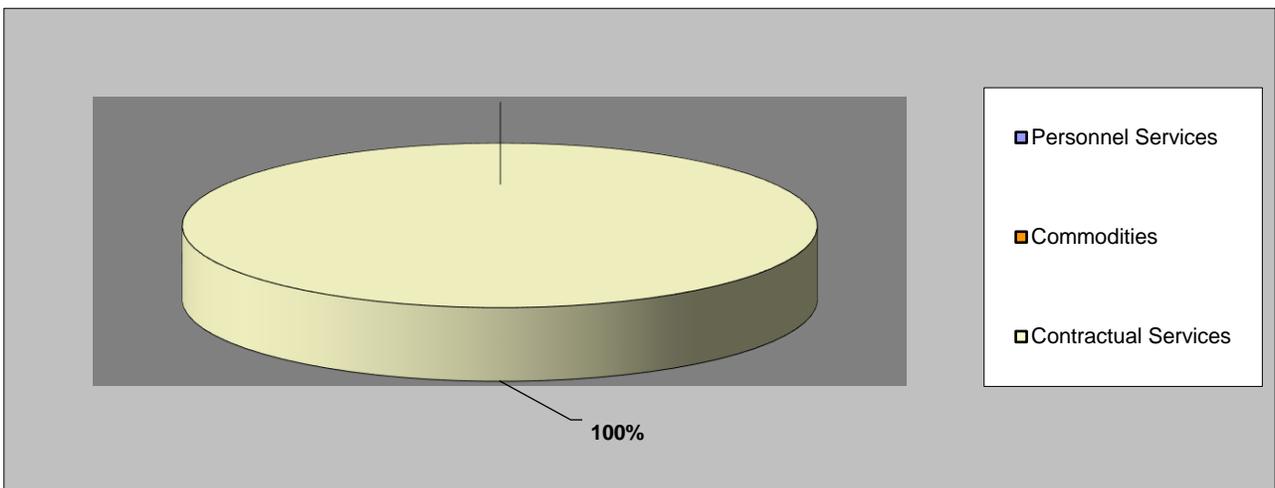
Continue to maintain service levels at a reasonable cost.

Budget Commentary

Arden Hills' portion of the Lake Johanna Fire Department operating budget increased 11.0%. This budget reflects increases to operating costs.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	656,401	696,675	751,180	833,930
Total	\$ 656,401	\$ 696,675	\$ 751,180	\$ 833,930
Percent Change		6.1%	7.8%	11.0%

Expenditures by Classification



Function: Public Safety
Activity: Emergency Management

Fund # : 101
Activity # : 42300

Activity Scope

Emergency Management coordination for the City is required by the Federal Government. This department works closely with Ramsey County Department of Homeland Security, as well as the Ramsey County Sheriff and Lake Johanna Fire Department. The City contracts with a consultant to provide these services.

Objectives

1. Update City's Emergency Response Policy and Procedures.
2. Train staff in emergency management procedures.

Issues

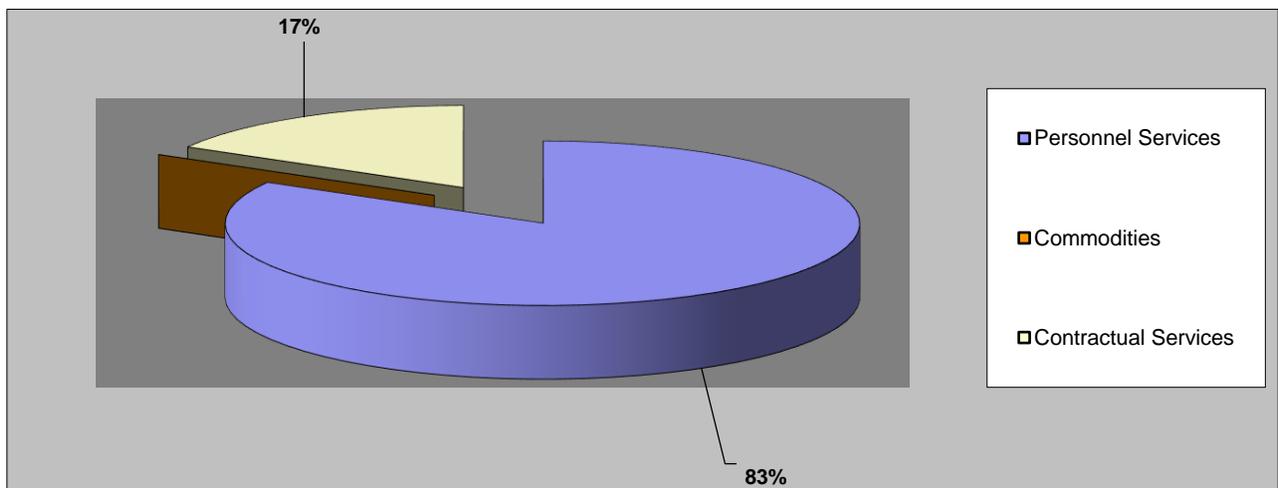
Coordinate with Ramsey County's emergency response procedures and policies.

Budget Commentary

The 2024 budget is an increase of 35.6% from the 2023 budget or \$2,430.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 5,070	\$ 5,161	\$ 5,280	\$ 7,710
Commodities	-	-	-	-
Contractual Services	927	1,461	1,550	1,550
Total	\$ 5,996	\$ 6,622	\$ 6,830	\$ 9,260
Percent Change		10.4%	3.1%	35.6%
Full-Time Equivalent positions	0.02	0.02	0.02	0.04

Expenditures by Classification



Function: Public Safety **Fund # :** 101
Activity: Protective Inspections **Activity # :** 42400

Activity Scope

This department is responsible for all building construction, plumbing, sewer, water and mechanical inspections within the City. Electrical inspections are contracted with an independent inspection firm. This department is also responsible for enforcement of the Zoning Code and other sections of the City Code of Ordinances.

Objectives

1. Continue implementation of the building codes.
2. Continue to work on Building Permit software to produce Council reports.

Issues

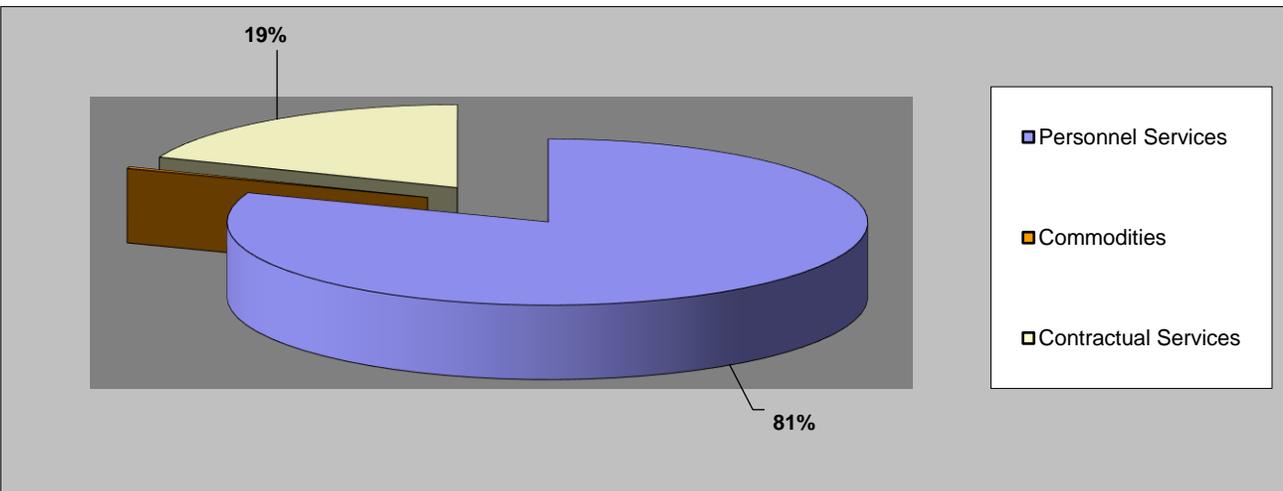
1. Managing and prioritizing department workloads.
2. Keep up with rental license inspections of investor owned residential properties.
3. Continue implementation and design of new Building Permit software and reports.

Budget Commentary

The 2024 operating budget is an increase of 5.4% from the previous year's budget mainly due to step, COLA and insurance benefit increases. There is also an increase of \$8,000 for electrical inspection services based on projected revenue.

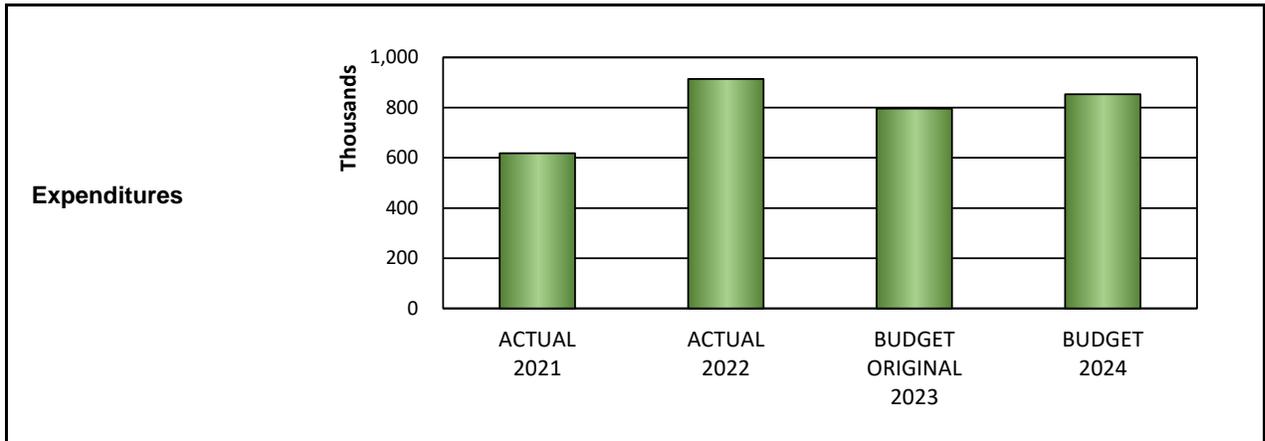
<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 195,501	\$ 268,552	\$ 305,030	\$ 319,670
Commodities	204	1,553	1,250	1,250
Contractual Services	418,905	58,578	69,490	75,200
Total	\$ 614,610	\$ 328,682	\$ 375,770	\$ 396,120
Percent Change		(-46.5%)	14.3%	5.4%
 Full-Time Equivalent positions	 1.83	 2.62	 2.77	 2.74

Expenditures by Classification



CITY OF ARDEN HILLS, MINNESOTA
PUBLIC WORKS SUMMARY
 EXPENDITURE ANALYSIS

Total By Program	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL BUDGET	2024 BUDGET	PERCENT OVER(UNDER) 2023 BUDGET
Streets	\$ 618,235	\$ 914,150	\$ 796,430	\$ 853,380	7.2%
Totals	618,235	914,150	796,430	853,380	7.2%
Total By Classification					
Personnel Services	263,797	317,000	344,360	381,130	10.7%
Commodities	50,020	66,755	55,250	65,500	18.6%
Contractual Services	304,418	530,395	396,820	406,750	2.5%
Capital Outlay	0	0	0	0	N/A
Other Charges	0	0	0	0	N/A
Totals	618,235	914,150	796,430	853,380	7.2%
Staffing					
Full-time equivalents	2.23	2.36	2.44	2.49	



Function: Public Works
Activity: Street Maintenance

Fund # : 101
Activity # : 43100

Activity Scope

This department is responsible for maintaining City streets, including snowplowing, minor street repair, street signs, and street sweeping.

Objectives

1. Maintain street infrastructure utilizing all available techniques including crack sealing, seal coating, patching and overlays.
2. Recommend a cost effective program for reconstructing/reclaiming street surfaces when maintenance techniques no longer provide the desired results.
3. Maintain and update equipment and vehicles.

Issues

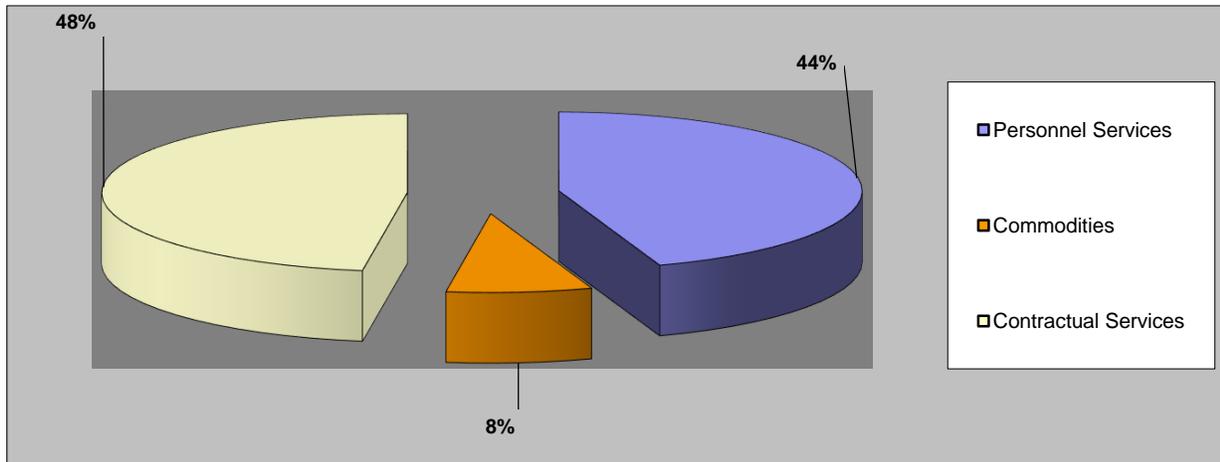
1. Implement a capital improvement program for City infrastructure.
2. Balance the public works department needs with available funds.
3. Aging equipment.
4. Increased safety regulation for equipment and vehicles.

Budget Commentary

The 2024 operating budget is an increase of \$56,950 from the previous year's budget. Personnel service increases are due to an increase in the fte allocation, step, COLA and insurance benefit increases. Adjustments were made to supplies and contractual services for sand/salt purchases and pavement condition survey work.

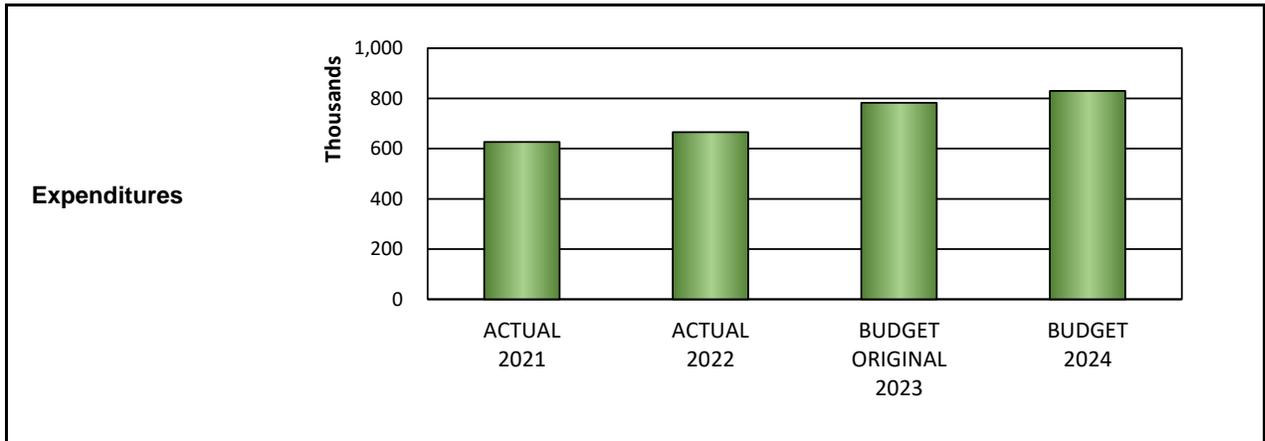
<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 263,797	\$ 317,000	\$ 344,360	\$ 381,130
Commodities	50,020	66,755	55,250	65,500
Contractual Services	304,418	530,395	396,820	406,750
Total	\$ 618,235	\$ 914,150	\$ 796,430	\$ 853,380
Percent Change		47.9%	(-12.9%)	7.2%
Full-Time Equivalent positions	2.23	2.36	2.44	2.49

Expenditures by Classification



CITY OF ARDEN HILLS, MINNESOTA
PARKS & RECREATION SUMMARY
 EXPENDITURE ANALYSIS

Total By Program	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL BUDGET	2024 BUDGET	PERCENT OVER(UNDER) 2023 BUDGET
Recreation	\$ 141,426	\$ 178,808	\$ 237,130	\$ 241,970	2.0%
Parks	485,200	486,969	545,590	588,030	7.8%
Totals	626,626	665,777	782,720	830,000	6.0%
Total By Classification					
Personnel Services	431,625	471,013	515,100	563,550	9.4%
Commodities	43,906	48,130	66,600	68,300	2.6%
Contractual Services	151,095	146,634	201,020	198,150	-1.4%
Capital Outlay	0	0	0	0	N/A
Other Charges	0	0	0	0	N/A
Totals	626,626	665,777	782,720	830,000	6.0%
Staffing					
Full-time equivalents	4.21	4.15	4.32	4.28	



Function: Parks and Recreation
Activity: Recreation

Fund # : 101
Activity # : 45120

Activity Scope

This department provides all recreational activities to residents of Arden Hills, as well as residents from neighboring communities.

Objectives

To provide recreational activities to residents of Arden Hills.

Issues

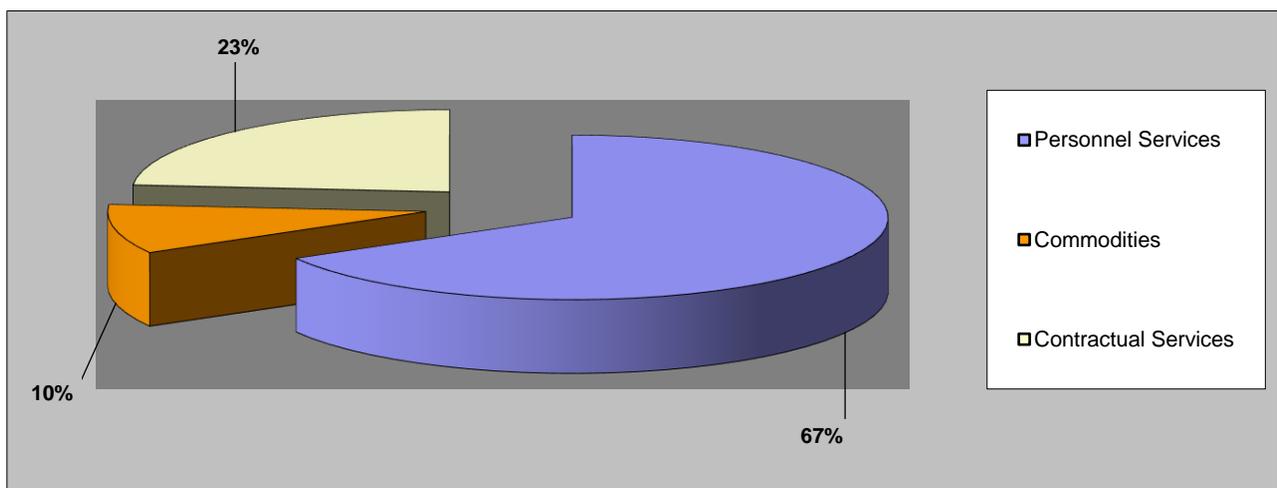
1. Develop senior programming.
2. Budget constraints.

Budget Commentary

The 2024 operating budget is an increase of 2.0% from the previous year's budget. This is mainly due to allocation, step, COLA and insurance benefit increases.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 111,452	\$ 123,795	\$ 156,690	\$ 161,380
Commodities	6,351	14,553	23,250	23,400
Contractual Services	23,623	40,460	57,190	57,190
Total	\$ 141,426	\$ 178,808	\$ 237,130	\$ 241,970
Percent Change		26.4%	32.6%	2.0%
Full-Time Equivalent positions	1.24	1.12	1.28	1.19
% of costs covered by revenue	45.1%	44.4%	34.8%	30.9%

Expenditures by Classification



Function: Parks and Recreation
Activity: Park Maintenance

Fund # : 101
Activity # : 45200

Activity Scope

Responsible for maintenance of City parks and trails as well as administration of the diseased tree/forestry program. This includes maintaining and improving playground and picnic facilities, fertilizing and mowing of grass, maintaining athletic fields, flooding and maintenance of outdoor ice rinks, snow and ice removal, and tree preservation within the parks system of the City. These assets of the City are extensively used by the residents, and improvements must be made to uphold the safety, functionality and beauty the City represents.

Objectives

1. Continue pathway maintenance.
2. Continue implementing City's Comprehensive Park and Trails plan.

Issues

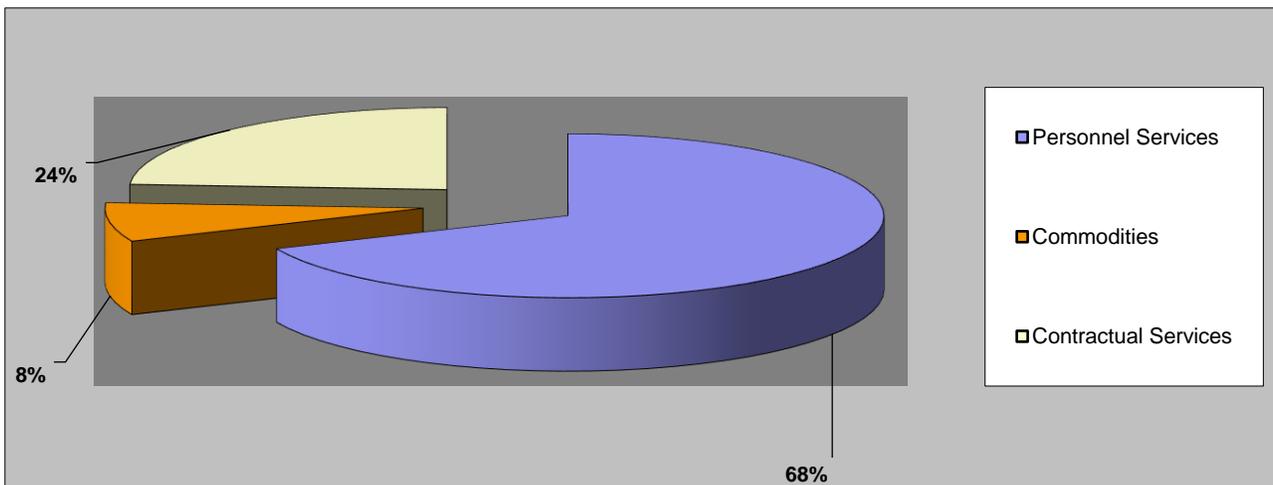
1. Other maintenance concerns coming up and not allowing completion of existing projects.
2. Budget constraints for future and existing projects.

Budget Commentary

The 2024 operating budget is an increase of 7.8% from the previous year's budget. This is mainly due to allocation, step, COLA, temp wages, and insurance benefit increases.

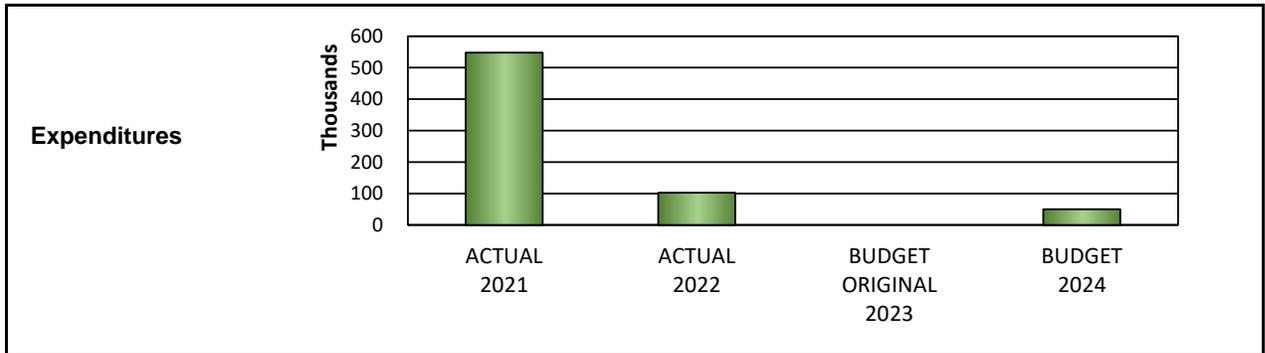
<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 320,174	\$ 347,218	\$ 358,410	\$ 402,170
Commodities	37,554	33,578	43,350	44,900
Contractual Services	127,472	106,174	143,830	140,960
Total	\$ 485,200	\$ 486,969	\$ 545,590	\$ 588,030
Percent Change		0.4%	12.0%	7.8%
Full-Time Equivalent positions	2.96	3.03	3.04	3.09

Expenditures by Classification



CITY OF ARDEN HILLS, MINNESOTA
MISCELLANEOUS SUMMARY
 EXPENDITURE ANALYSIS

Total By Program	2021 ACTUAL	2022 ACTUAL	2023 ORIGINAL BUDGET	2024 BUDGET	PERCENT OVER(UNDER) 2023 BUDGET
Unallocated	\$ 548,000	\$ 102,540	\$ -	\$ 50,000	N/A
Totals	548,000	102,540	0	50,000	N/A
Total By Classification					
Personnel Services	-	-	-	-	N/A
Commodities	-	-	-	-	N/A
Contractual Services	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
Other Charges	548,000	102,540	-	50,000	N/A
Totals	548,000	102,540	0	50,000	N/A
Staffing					
Full-time equivalents	0.00	0.00	0.00	0.00	



Function: Unallocated
Activity: Transfers

Fund # : 101
Activity # : 49300

Activity Scope

The transfers to other funds budget is utilized to account for the transfer of general fund revenues to other funds within the City financial structure.

Objectives

1. To build reserves for capital equipment replacement.
2. To subsidize infrastructure improvements.

Issues

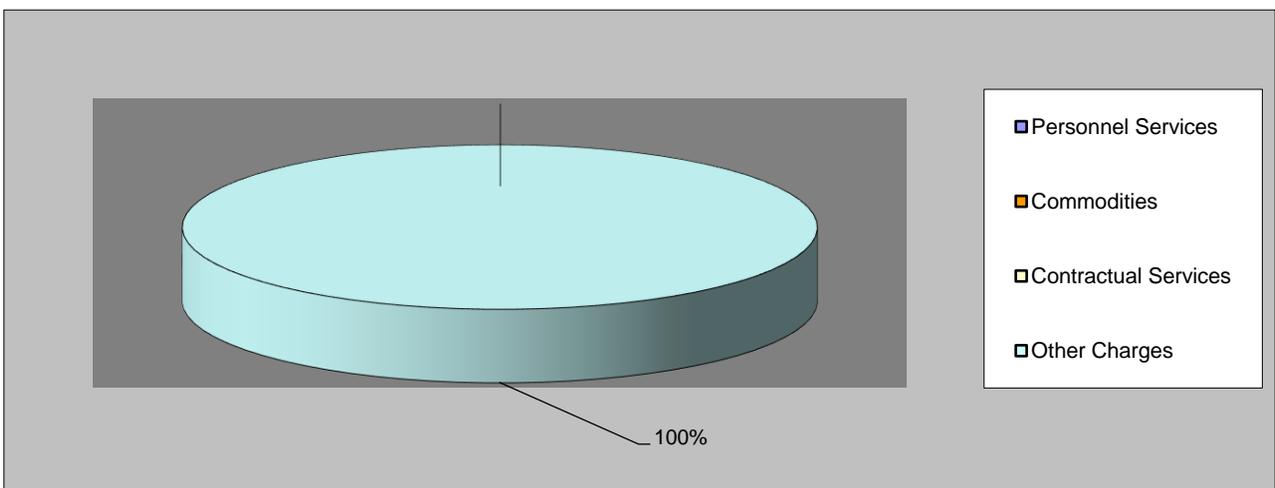
Budget constraints.

Budget Commentary

This budget is used to account for transfers out of the General Fund to other funds of the City. \$548,000 was transferred to the PIR Fund in 2021. \$102,540 was transferred to the PIR fund in 2022. The 2024 budget includes a transfer to the Cable Fund of \$50,000.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	-	-	-	-
Other Charges	548,000	102,540	-	50,000
Total	\$ 548,000	\$ 102,540	\$ -	\$ 50,000
Percent Change		(-81.3%)	(-100.0%)	100.0%

Expenditures by Classification

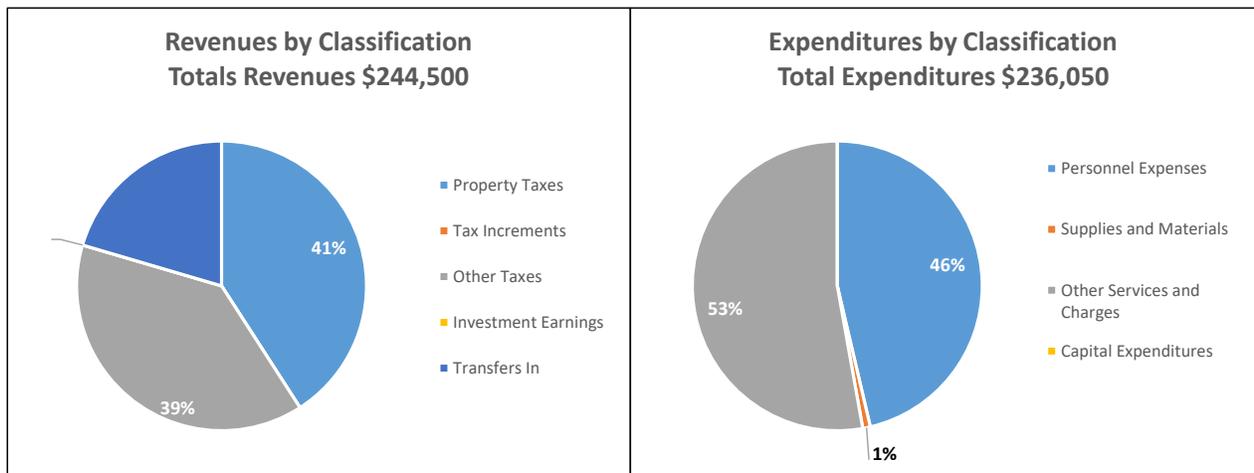




Special Revenue Funds Summary

A Special Revenue Fund is used to account for revenue sources that are legally restricted for a specific purpose. The modified accrual basis of accounting is used for Special Revenue Funds. That is, expenditures are recorded at the time liabilities are incurred and revenues are recorded when received. However, compensated absences are expensed when paid for budgetary purposes. Special Revenue Fund budgets are not always balanced, meaning budgeted revenues may be greater or less than budgeted expenditures. In these circumstances, reserves will show an increase or decrease in the fund's balance.

SPECIAL REVENUE FUNDS	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2023 to 2024 Increase (Decrease)	2023 to 2024 Increase (Decrease)
REVENUES						
Karth Lake	\$ 6,610	\$ 6,612	\$ -	\$ -	\$ -	N/A
Cable TV Fund	97,279	93,474	94,500	144,500	50,000	52.9%
EDA General Activities Fund	98,424	83,189	100,000	100,000	-	0.0%
EDA TIF Dist 3 Cottage Villas	17,687	(23,592)	-	-	-	N/A
EDA TIF Dist #4 Pres Homes	376,584	318,666	-	-	-	N/A
TOTAL REVENUES	\$ 596,583	\$ 478,350	\$ 194,500	\$ 244,500	\$ 50,000	25.7%
EXPENDITURES						
Karth Lake	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Cable TV Fund	122,905	127,582	136,070	142,010	5,940	4.4%
EDA General Activities Fund	63,211	78,581	87,550	88,340	790	0.9%
EDA TIF Dist 3 Cottage Villas	1,592	1,354	1,900	1,900	-	0.0%
EDA TIF Dist #4 Pres Homes	284,491	56,745	1,900	1,900	-	0.0%
EDA TIF Dist #5	47	1,571	1,900	1,900	-	0.0%
TOTAL EXPENDITURES	\$ 472,246	\$ 265,833	\$ 229,320	\$ 236,050	\$ 6,730	2.9%
NET CHANGES IN FUND BALANCE	\$ 124,337	\$ 212,517	\$ (34,820)	\$ 8,450	\$ 43,270	
FUND BALANCE JANUARY 1,	\$ 1,725,210	\$ 1,849,547	\$ 2,062,063	\$ 2,027,244		
FUND BALANCE DECEMBER 31	\$ 1,849,547	\$ 2,062,063	\$ 2,027,243	\$ 2,035,694		



	201	228	250	251	253	254	255	
	Karth Lake	Cable TV	EDA	EDA Revolving	TIF #3	TIF #4	TIF #5	Total
REVENUES								
Property Taxes	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Tax Increments	-	-	-	-	-	-	-	-
Other Taxes	-	94,500	-	-	-	-	-	94,500
Investment Earnings	-	-	-	-	-	-	-	-
Transfers In	-	50,000	-	-	-	-	-	50,000
TOTAL REVENUES	\$ -	\$ 144,500	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 244,500
EXPENDITURES								
Personnel Expenses	\$ -	\$ 46,970	\$ 62,410	\$ -	\$ -	\$ -	\$ -	\$ 109,380
Supplies and Materials	-	2,000	-	-	-	-	-	2,000
Other Services and Charges	-	93,040	25,930	-	1,900	1,900	1,900	124,670
Capital Expenditures	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 142,010	\$ 88,340	\$ -	\$ 1,900	\$ 1,900	\$ 1,900	\$ 236,050
NET CHANGES IN FUND BALANCE	\$ -	\$ 2,490	\$ 11,660	\$ -	\$ (1,900)	\$ (1,900)	\$ (1,900)	\$ 8,450
FUND BALANCE JANUARY 1,	-	15,065	674,964	-	780,641	582,091	(25,517)	2,027,244
FUND BALANCE DECEMBER 31	\$ -	\$ 17,555	\$ 686,624	\$ -	\$ 778,741	\$ 580,191	\$ (27,417)	\$ 2,035,694

Function: General Government
Activity: Karth Lake Taxing District

Fund # : 201
Activity # : 48410

Activity Scope

This fund accounts for revenue sources, including taxes, that are restricted to finance capital and other improvements within the Karth Lake Improvement District.

Objectives

Controlling lake levels.

Issues

No funding mechanism in place to fund future projects. Costs identified here are charged back to the Karth Lake properties through a special taxing district.

Budget Commentary

The pump was replaced in 2020 with taxes being assessed to property owners in 2021 and 2022.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	-	-	-	-
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -
Percent Change		0.0%	0.0%	0.0%
Full-Time Equivalent positions	-	-	-	-

Expenditures by Classification



Function: General Government
Activity: Cable TV

Fund # : 228
Activity # : 41960

Activity Scope

This Special Revenue Fund accounts for revenue and expenditures related to cable TV, internet, and other forms of communication. Revenue for this fund comes primarily from cable owner franchise fees.

Objectives

1. Completion of the transferring of City files to Laserfiche.
2. Maintaining audio equipment in Council chambers.

Issues

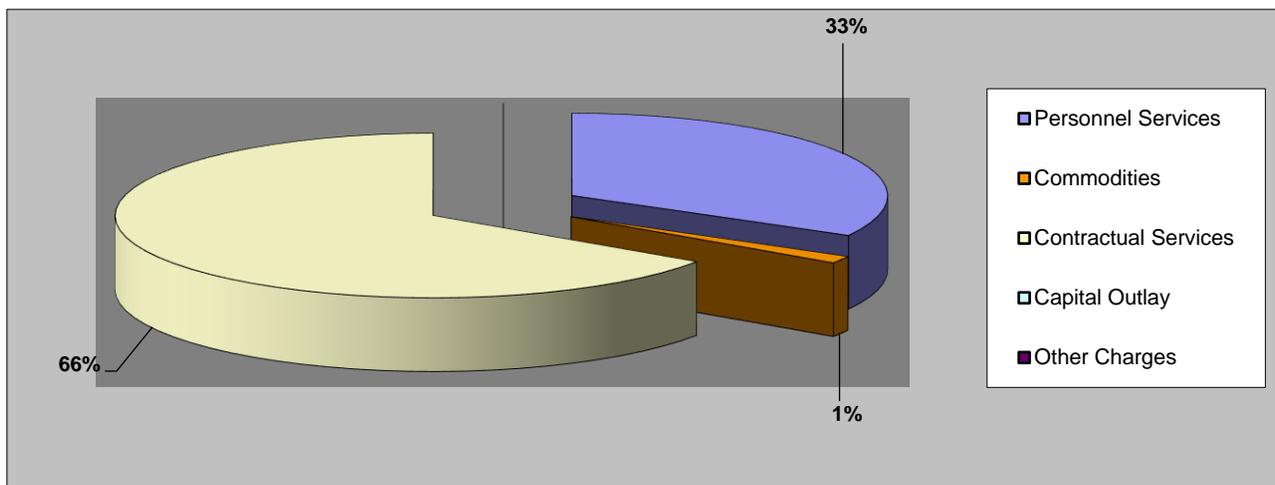
1. Workloads and budget constraints.
2. Maintaining equipment for Council meetings and televising.

Budget Commentary

The 2024 budget has increased overall by 4.4%.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 43,687	\$ 48,208	\$ 51,220	\$ 46,970
Commodities	-	-	2,500	2,000
Contractual Services	79,218	79,374	82,350	93,040
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
Total	\$ 122,905	\$ 127,582	\$ 136,070	\$ 142,010
Percent Change		3.8%	6.7%	4.4%
Full-Time Equivalent positions	0.44	0.46	0.44	0.35

Expenditures by Classification



Function: Economic Development
Activity: EDA General

Fund # : 250
Activity # : 47300

Activity Scope

This Special Revenue Fund accounts for general administration activities that are not specific to any individual Tax Increment Financing (TIF) District, as well as activities associated with the Economic Development Commission and Economic Development Authority.

Objectives

1. Consider placement and construction of Gateway Signs.
2. Consider the use of TIF District 3 funds for low to moderate housing needs.
3. Review the operating budget and identify a sustainable funding source.
4. Continue to grow and evolve the business retention program.

Issues

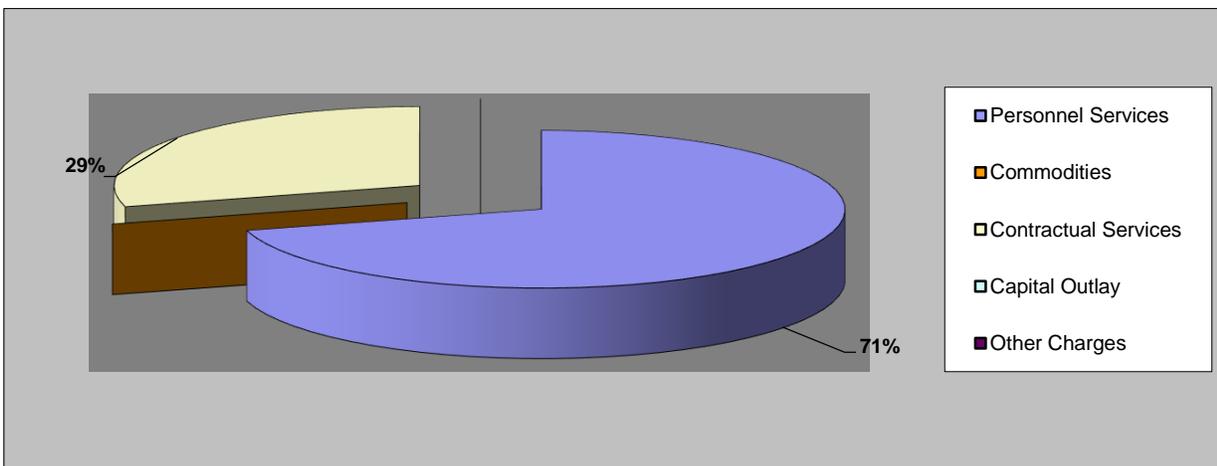
1. Consistent administration of the City's polices, plan, ordinances, guidelines, statutes, etc.
2. Promotion of available industrial property.

Budget Commentary

The primary revenue source for this fund is property taxes. The biggest contributor to Contractual Services is an administrative charge for overhead costs associated with Administration, Finance and Government Building departments in the General Fund.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 37,671	\$ 55,108	\$ 59,330	\$ 62,410
Commodities	-	-	-	-
Contractual Services	25,540	23,473	28,220	25,930
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
Total	\$ 63,211	\$ 78,581	\$ 87,550	\$ 88,340
Percent Change		24.3%	11.4%	0.9%
Full-Time Equivalent positions	0.26	0.37	0.38	0.38

Expenditures by Classification



Function: Economic Development
Activity: TIF #3 Cottage Villas

Fund # : 253
Activity # : 47305

Activity Scope

TIF District No. 3, Cottage Villas Housing, was originally certified as a Housing District on May 10, 1993. This 64 unit Cottage Villas Apartment complex is available for low-moderate income seniors. Originally, this district was set to decertify on December 31, 2009. In December 2009, the City Council extended this district until December 31, 2019, to allow the City the possibility of using these funds for other affordable housing projects within the City.

Objectives

Utilize available funds for low to moderate income housing projects.

Issues

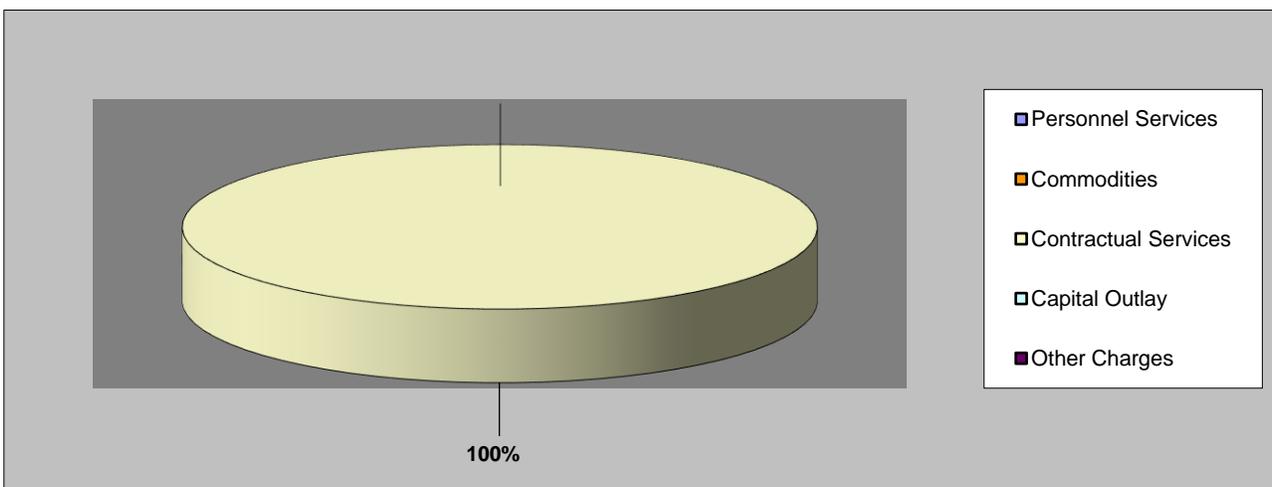
Ensure use of funds is consistent with TIF laws.

Budget Commentary

The City no longer has any obligations to pay the developer as of February 1, 2010. Only administrative costs have been planned for 2024.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	1,592	1,354	1,900	1,900
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
Total	\$ 1,592	\$ 1,354	\$ 1,900	\$ 1,900
Percent Change		(-14.9%)	40.3%	0.0%

Expenditures by Classification



Function: Economic Development
Activity: TIF #4 Presbyterian Homes

Fund # : 254
Activity # : 47308

Activity Scope

TIF district No. 4, Presbyterian Homes, was established as a 15 year renewal and renovation district to facilitate the redevelopment of existing senior housing units and replacement of existing nursing home units. The first increment was received in 2014 with the districted set to expire on December 31, 2029. The district was decertified early on December 31, 2022.

Objectives

Utilize funds for Presbyterian Homes project per the development agreement.

Issues

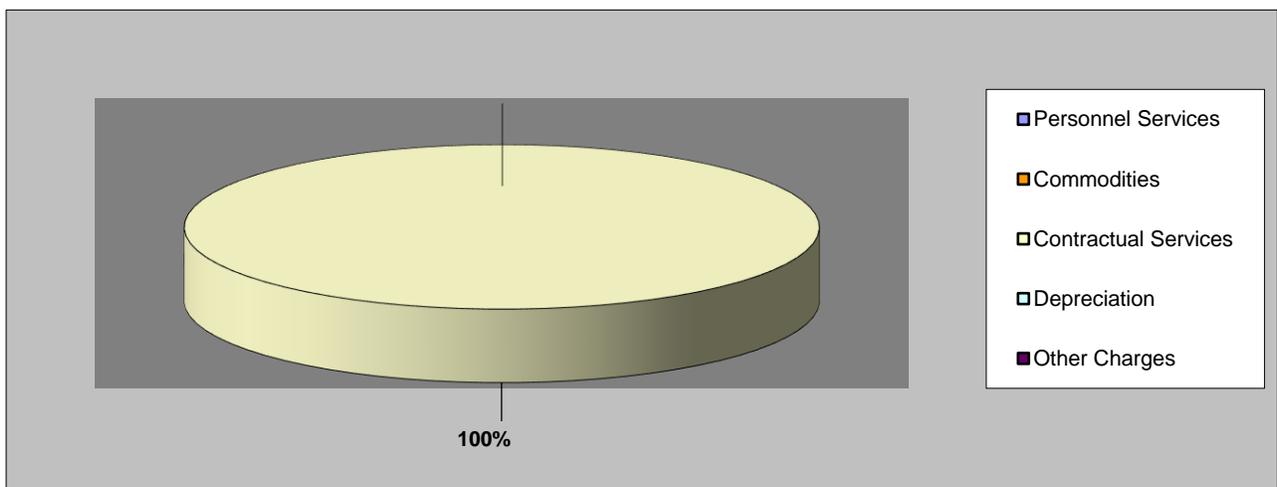
Ensure compliance with TIF laws for uses of available funds.

Budget Commentary

Increment was received starting in 2014. The TIF note was paid in full to the developer in 2022. Only administrative costs have been planned for 2024.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	284,491	56,745	1,900	1,900
Depreciation	-	-	-	-
Other Charges	-	-	-	-
Total	\$ 284,491	\$ 56,745	\$ 1,900	\$ 1,900
Percent Change		(-80.1%)	(-96.7%)	0.0%

Expenditures by Classification



Function: Economic Development
Activity: TIF #5

Fund # : 255
Activity # : 47309

Activity Scope

TIF district No. 5, TCAAP, was established pursuant to special legislation as a 30 year redevelopment district to facilitate a mixed-use development. The first increment was anticipated in 2023 with the districted terminating no later than 2053.

Objectives

Utilize funds as able for mixed-use development on the TCAAP property. The City first needs to ensure they have sufficient tax revenues to cover increased costs due to the development. Once it is determined those costs are covered, TIF applications can be considered.

Issues

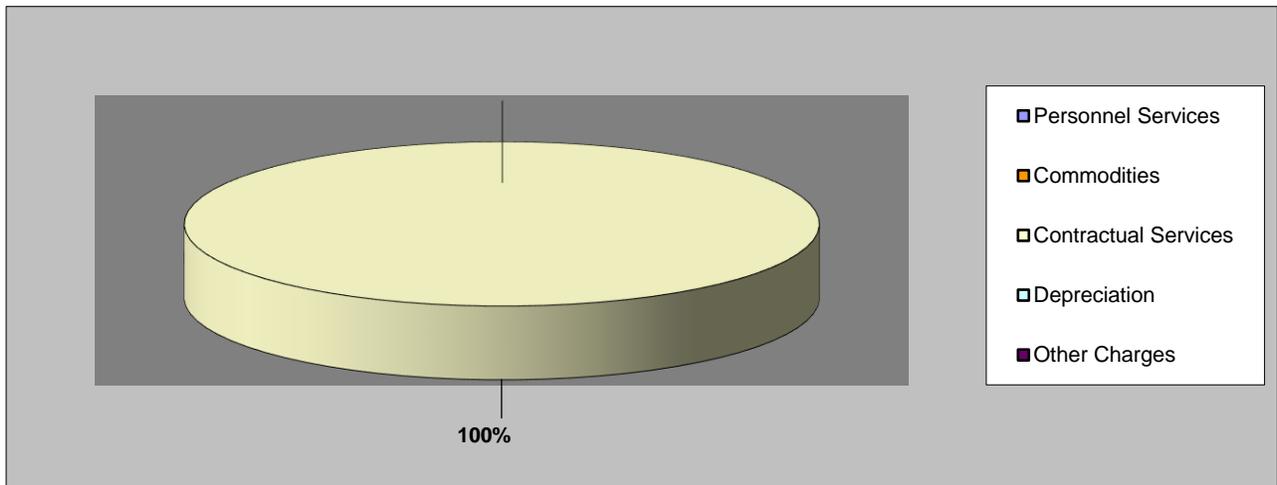
Ensure compliance with TIF laws for uses of available funds.

Budget Commentary

This district was established in December 2019. Only administrative costs are anticipated at this time.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	47	1,571	1,900	1,900
Depreciation	-	-	-	-
Other Charges	-	-	-	-
Total	\$ 47	\$ 1,571	\$ 1,900	\$ 1,900
Percent Change		3278.4%	20.9%	0.0%

Expenditures by Classification





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Debt Service Fund Summary

The Debt Service funds repay the City's outstanding debt obligations. Debt service funds use the modified accrual basis of accounting; however, the cash basis of accounting will be used for budgetary purposes only. The cash basis is used for budgeting to ensure that sufficient cash will be available to make the required payments on the City's bonded indebtedness.

Bond Rating:

All bonds issued by the City are assigned ratings by Standard and Poor’s. The City maintains an “AAA” rating from Standard & Poor’s for general obligation debt.

Debt Limitations:

All Minnesota municipalities (counties, cities, towns and school districts) are subject to statutory “net debt” limitations under the provisions of Minnesota Statutes, Section 475.53. Under this provision, the legal debt limit is 3.0% of the assessor’s market value of the municipalities’ tax base. Bond issues covered by this limit are those financed by property taxes unless at least 20% of the annual debt service costs are financed by special assessments or tax increments. At present the City has no bond issue that is subject to the debt limit. The City’s current legal debt limit and debt margin is as follows:

Estimated Market Value	\$ 1,804,120,100
Debt limit (3% of EMV)	54,123,603
Less amount of debt applicable to debt limit	-
Legal debt margin	\$ 54,123,603

Outstanding Debt:

The City has one bond issue outstanding. The 2018A General Obligation Utility Revenue Bonds were issued in July 2018 to finance the construction of various utility system improvements within the City. These bonds will be repaid from net revenues of the water and sewer funds. Future payments due are as follows:

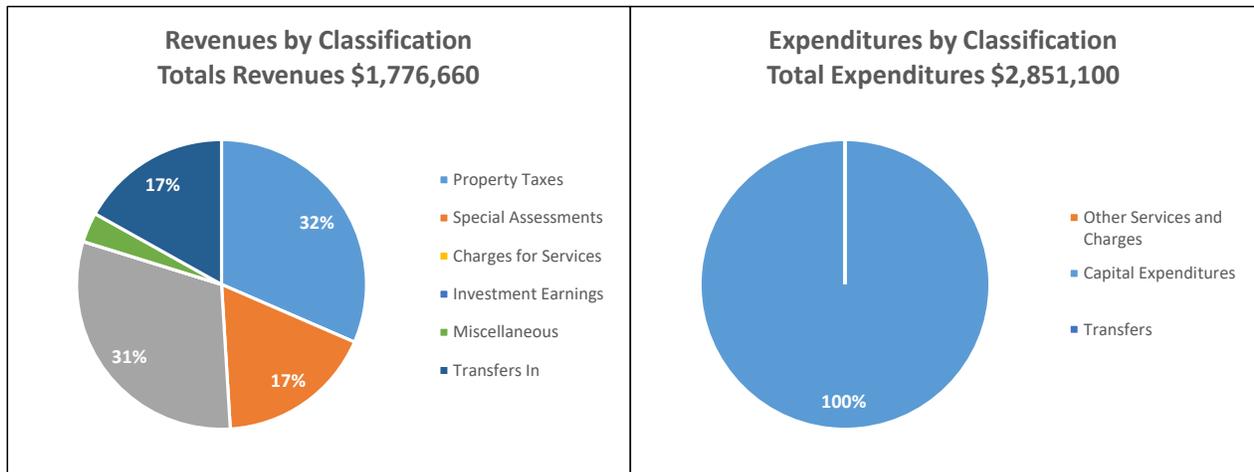
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>TOTAL</u>
2024-2028	1,275,000	161,875	1,436,875
2029	285,000	4,275	289,275
	<u>\$ 1,560,000</u>	<u>\$ 166,150</u>	<u>\$ 1,726,150</u>



Capital Projects Funds Summary

The Capital Project Funds account for the financial resources and appropriations of constructing and replacing the City's infrastructure, including streets and City buildings or facilities, except those financed by Enterprise Funds. Capital project funds use the modified accrual basis of accounting; however, the cash basis of accounting will be used for budgetary purposes only. The cash basis is used for budgeting to ensure that sufficient cash will be available to make all required payments.

CAPITAL PROJECT FUNDS	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2023 to 2024 Increase (Decrease)	2023 to 2024 Increase (Decrease)
REVENUES						
Equipmt Bldg & Replacemt Fund	\$ 382,277	\$ 382,988	\$ 390,000	\$ 609,000	\$ 219,000	56.2%
Park Fund	324,888	33,282	-	-	-	N/A
Capital Improvement Fund (PIR)	1,889,929	1,439,429	1,872,210	1,107,660	(764,550)	-40.8%
Public Safety Cap Equip Fund	158,508	189,633	245,000	60,000	(185,000)	-75.5%
TCAAP Capital	-	-	-	-	-	N/A
TOTAL REVENUES	\$ 2,755,603	\$ 2,045,332	\$ 2,507,210	\$ 1,776,660	\$ (730,550)	-29.1%
EXPENDITURES						
Equipmt Bldg & Replacemt Fund	\$ 581,967	\$ 398,966	\$ 385,000	\$ 390,150	\$ 5,150	1.3%
Park Fund	6,637	380,411	-	-	-	N/A
Capital Improvement Fund (PIR)	1,828,277	1,727,526	2,195,700	1,956,200	(239,500)	-10.9%
Public Safety Cap Equip Fund	111,064	98,397	39,770	504,750	464,980	1169.2%
TCAAP Capital	-	-	-	-	-	N/A
TOTAL EXPENDITURES	\$ 2,527,945	\$ 2,605,300	\$ 2,620,470	\$ 2,851,100	\$ 230,630	8.8%
NET CHANGES IN FUND BALANCE	\$ 227,658	\$ (559,968)	\$ (113,260)	\$ (1,074,440)	\$ (961,180)	
FUND BALANCE JANUARY 1,	\$ 5,567,715	\$ 5,795,372	\$ 5,235,404	\$ 4,242,075		
FUND BALANCE DECEMBER 31	\$ 5,795,372	\$ 5,235,404	\$ 5,122,144	\$ 3,167,635		



	408 Equip & Bldg Replacement	409 Parks	411 Capital (PIR)	412 Public Safety Capital	413 TCAAP Capital	Total
REVENUES						
Property Taxes	\$ 270,000	\$ -	\$ 250,000	\$ 40,000	\$ -	\$ 560,000
Special Assessments	-	-	311,190	-	-	311,190
Intergovernmental	-	-	546,470	-	-	546,470
Charges for Services	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Miscellaneous	39,000	-	-	20,000	-	59,000
Transfers In	300,000	-	-	-	-	300,000
TOTAL REVENUES	\$ 609,000	\$ -	\$ 1,107,660	\$ 60,000	\$ -	\$ 1,776,660
EXPENDITURES						
Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services and Charges	-	-	-	-	-	-
Capital Expenditures	390,150	-	1,956,200	504,750	-	2,851,100
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 390,150	\$ -	\$ 1,956,200	\$ 504,750	\$ -	\$ 2,851,100
NET CHANGES IN FUND BALANCE	\$ 218,850	\$ -	\$ (848,540)	\$ (444,750)	\$ -	\$ (1,074,440)
FUND BALANCE JANUARY 1,	383,484	218,039	3,071,244	764,187	(194,879)	4,242,075
FUND BALANCE DECEMBER 31	\$ 602,334	\$ 218,039	\$ 2,222,704	\$ 319,437	\$ (194,879)	\$ 3,167,635

Function: General Government
Activity: Equipment & Building Replacement

Fund # : 408
Activity # : 48100

Activity Scope

This Capital Fund was created in 2008 with the intent of building a reserve to fund equipment replacement, building improvements, office equipment, and technology improvements. This use of the fund would level future levy spikes caused by acquisition of costly capital expenditures. A one-time transfer of \$500,000 was completed in 2008 from the General Fund to establish the reserve. Annual transfers from the Enterprise Funds and property taxes provide on-going revenues in addition to interest income.

Objectives

Provide adequate equipment to ensure operations and services for the residents of Arden Hills.

Issues

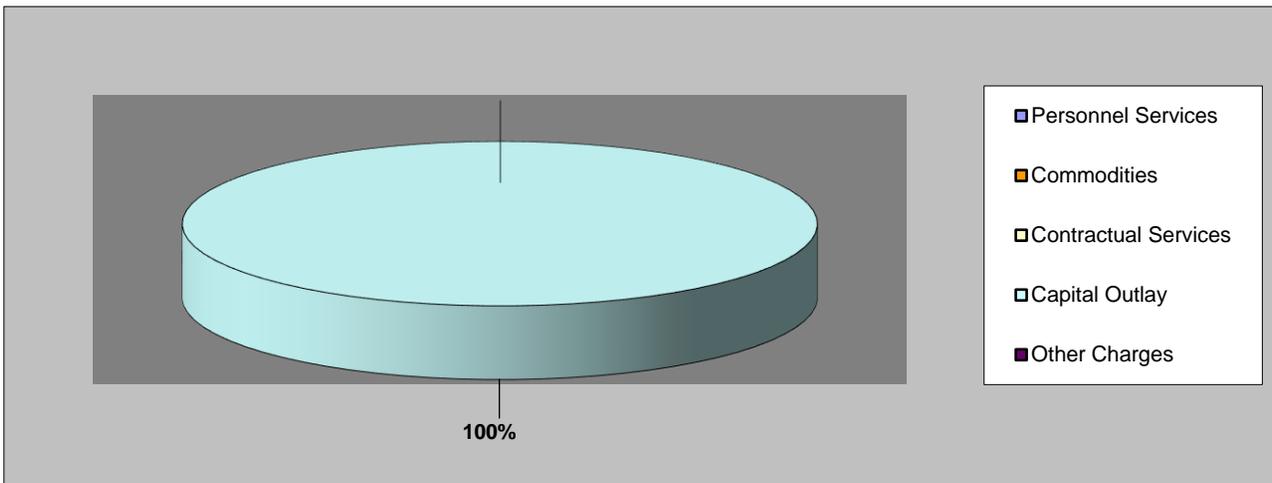
Budget constraints.

Budget Commentary

Anticipated 2024 expenditures include the Toro Z Mowers trade in program, two Bobcat attachments, replacing a 2012 F-450 dump/plow truck and the last portion of a Plow Wing Truck. Also included is City Hall maintenance (see CIP).

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	-	-	-	-
Capital Outlay	581,967	398,966	385,000	390,150
Other Charges	-	-	-	-
Total	\$ 581,967	\$ 398,966	\$ 385,000	\$ 390,150
Percent Change		(-31.4%)	(-3.5%)	1.3%

Expenditures by Classification



Function: Parks and Recreation
Activity: Parks

Fund # : 409
Activity # : 45200

Activity Scope

This Fund was established for park/trail acquisition and development. Revenue for the Parks Fund comes from developer park dedication fees, contributions, state grants, and investment income.

Objectives

1. Playground structure replacement.
2. Mounds View High School trail connection.
3. Hard court maintenance.

Issues

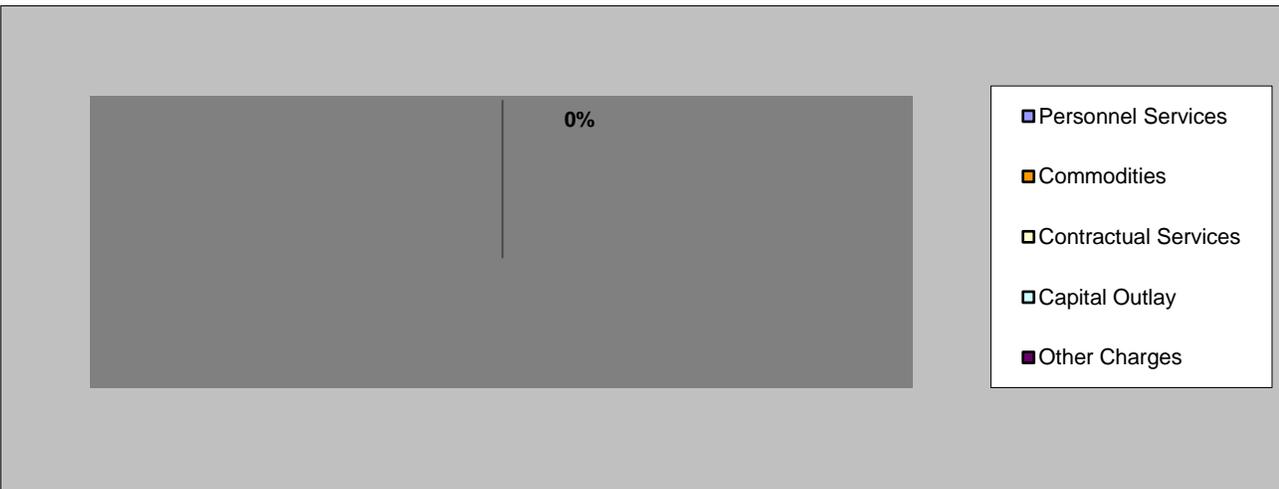
1. Securing funding for improvements.
2. Adhering to grant requirements and local matches.
3. Budget constraints.

Budget Commentary

There is no budget for this fund in 2024.

<u>Budget Summary</u>	2021 <u>ACTUAL</u>	2022 <u>ACTUAL</u>	2023 <u>BUDGET</u>	2024 <u>BUDGET</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	6,637	65,411	-	-
Contractual Services	-	-	-	-
Capital Outlay	-	-	-	-
Other Charges	-	315,000	-	-
Total	\$ 6,637	\$ 380,411	\$ -	\$ -
Percent Change		5631.8%	(-100.0%)	0.0%

Expenditures by Classification



Function: Public Works **Fund # :** 411
Activity: Capital Improvement (PIR) **Activity # :** 48500

Activity Scope

This fund was originally established to temporarily finance pavement management projects being partially financed by special assessments or for high cost improvements for which bonds have not been issued. In 2006, the Municipal Land and Buildings Fund, Non-Assessable Road Improvement Fund, and Capital Improvements Fund were consolidated into the PIR Fund.

Objectives

1. To maintain the City's streets and roadways.
2. To maintain City infrastructure.

Issues

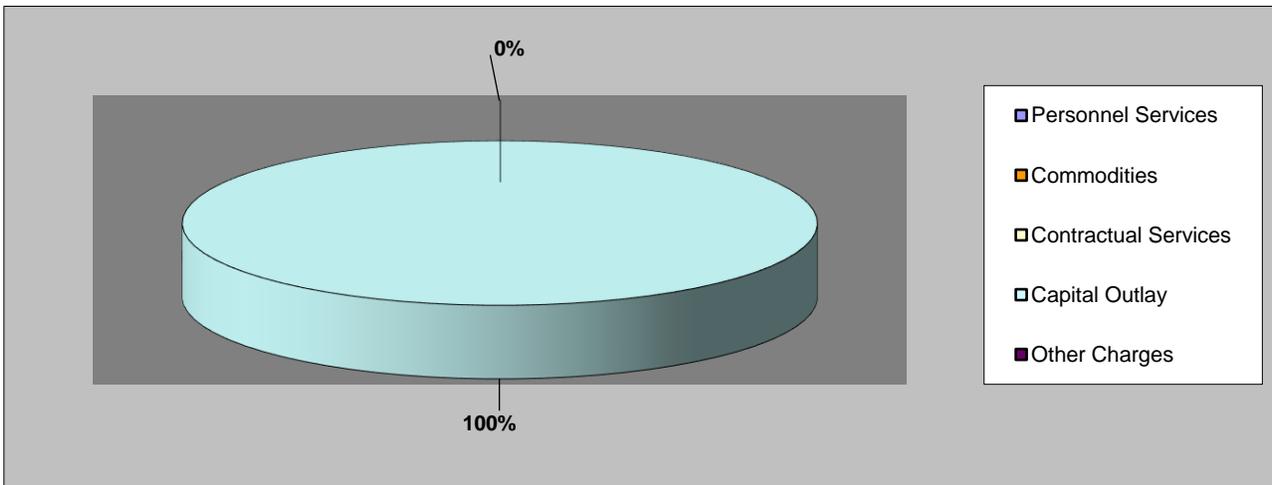
Finding adequate funding resources for the various projects.

Budget Commentary

The 2024 projects are listed in the proposed five-year capital improvement plan.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	340,471	304,789	-	-
Capital Outlay	1,487,806	1,422,737	2,195,700	1,956,200
Other Charges	-	-	-	-
Total	\$ 1,828,277	\$ 1,727,526	\$ 2,195,700	\$ 1,956,200
Percent Change		(-5.5%)	27.1%	(-10.9%)

Expenditures by Classification



Function: Public Safety
Activity: Public Safety Capital Equipment

Fund # : 412
Activity # : 48120

Activity Scope

This Capital Fund was created in 1995 with the intent of building a reserve to fund General Fund public safety capital equipment requirements. This use of the fund would level future levy spikes caused by acquisition of costly specialized fire capital requirements. Arden Hills pays for a portion (24.9%) of Lake Johanna Fire Department equipment according to a formula which has been updated for 2023, with the balance funded by the other member cities of Shoreview and North Oaks.

Objectives

Provide adequate equipment to insure public safety for the residents of Arden Hills.

Issues

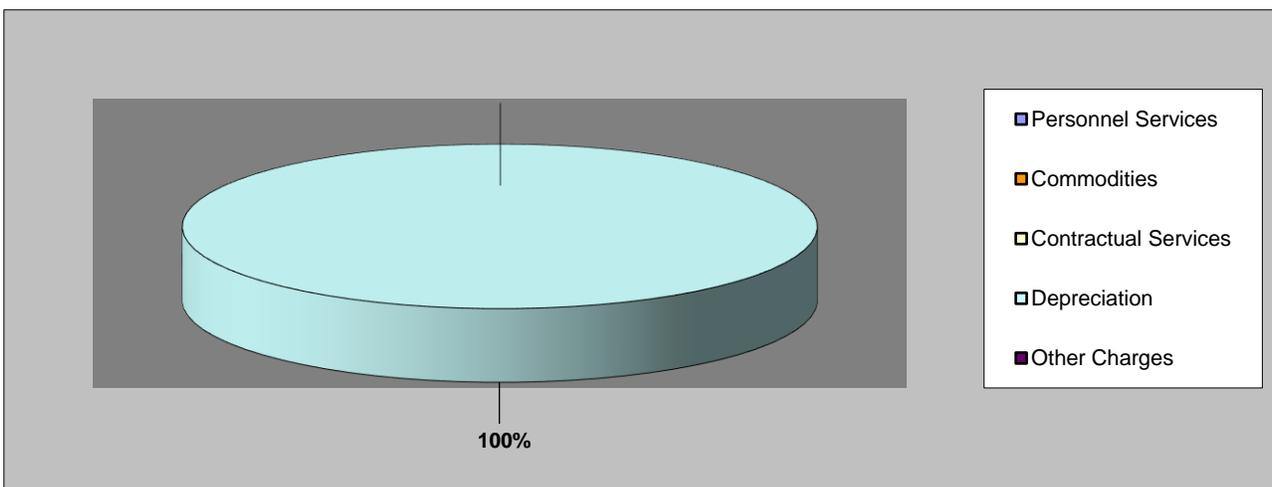
1. Budget constraints.
2. Arden Hills is only one member on each of the joint powers boards. Decisions are not always made on what Arden Hills sees as important, but rather the group as a whole.
3. Due to the current economy, revenues may be impacted.

Budget Commentary

Expenditures have increased 1,169.2% based on the numbers provided by LJFD. A property tax levy is the main revenue source for this fund.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	-	-	-	-
Depreciation	111,064	98,397	39,770	504,750
Other Charges	-	-	-	-
Total	\$ 111,064	\$ 98,397	\$ 39,770	\$ 504,750
Percent Change		(-11.4%)	(-59.6%)	1169.2%

Expenditures by Classification



Function: Economic Development **Fund # :** 413
Activity: TCAAP Capital **Activity # :** 41600

Activity Scope

This fund was established to account for revenue and expenditure activity related to the City comprehensive re-use planning at the Twin Cities Army Ammunition Plant (TCAAP) site as it relates to infrastructure and re-use.

Objectives

1. Coordination of the TCAAP redevelopment planning activities while continuing to meet the needs of the City of Arden Hills.
2. Work with Ramsey County through the Joint Development Authority (JDA).

Issues

1. Economic conditions.
2. Coordinating with multiple entities/players.

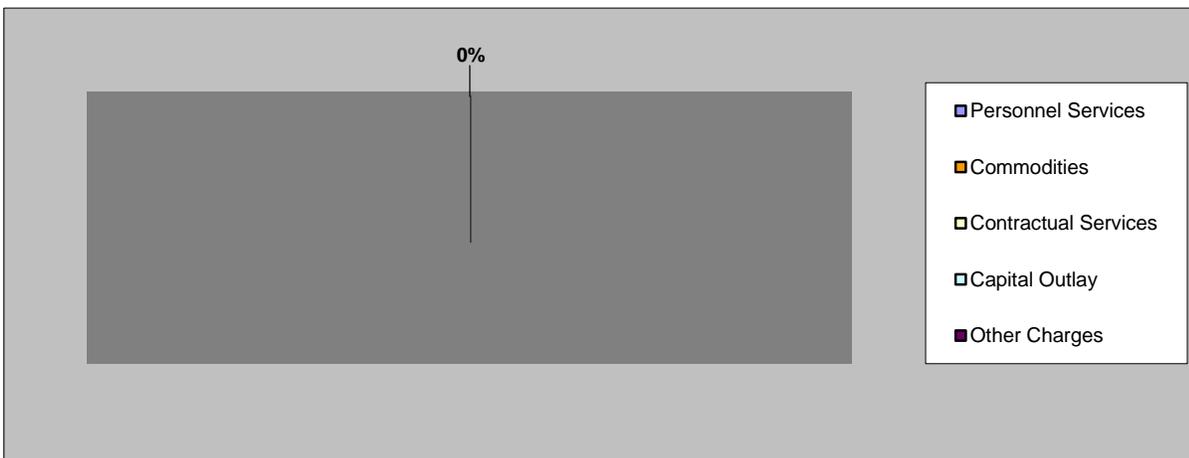
Budget Commentary

Since the City's private development partner pulled out of the project in April of 2009, Ramsey County purchased the property and established a Joint Development Authority (JDA) with the City. Revenues and expenditures are for City costs and future costs are not known at this time.

A budget amendment was done in 2014 to reclassify the City's costs for infrastructure development under the JDA into the TCAAP Capital Fund. An interfund loan was made in 2013 from the PIR to be paid back as the property develops.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	-	-	-	-
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -
Percent Change		0.0%	0.0%	0.0%

Expenditures by Classification





Enterprise Funds Summary

An Enterprise Fund is a fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services, which are entirely or predominantly self-supporting by user charges. The City operates four Enterprise Funds. The accrual basis of accounting is used for these funds; however, capital outlay items are recorded as expenses during the year and reclassified to assets during audit preparation.

ENTERPRISE FUNDS	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2023 to 2024 Increase (Decrease)	2023 to 2024 Increase (Decrease)
REVENUES						
Licenses and Permits	\$ 3,227	\$ 3,465	\$ 5,890	\$ 3,250	\$ (2,640)	-44.82%
Intergovernmental	549,994	576,325	187,000	27,000	(160,000)	-85.56%
Special Assessments	7,114	6,552	-	-	-	N/A
Investment Earnings	(10,641)	(100,660)	-	-	-	N/A
Miscellaneous	44,414	36,003	19,760	23,560	3,800	19.23%
Charges for Services	<u>6,441,771</u>	<u>6,215,242</u>	<u>6,133,930</u>	<u>6,853,910</u>	<u>719,980</u>	<u>11.74%</u>
TOTAL REVENUES	\$ 7,035,879	\$ 6,736,927	\$ 6,346,580	\$ 6,907,720	\$ 561,140	8.84%
EXPENSES						
Personnel Expenses	\$ 1,023,721	\$ 1,229,125	\$ 1,237,600	\$ 1,334,200	\$ 96,600	7.81%
Supplies and Materials	56,587	103,335	84,500	82,250	(2,250)	-2.66%
Other Services and Charges	2,829,866	2,958,606	3,084,440	3,292,960	208,520	6.76%
Depreciation	704,890	713,884	713,880	761,650	47,770	6.69%
Capital Expenditures	-	19,770	1,212,000	3,899,900	2,687,900	221.77%
Debt Service	75,300	66,533	286,300	287,100	800	0.28%
Transfers	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>0.00%</u>
TOTAL EXPENSES	\$ 4,990,363	\$ 5,391,253	\$ 6,918,720	\$ 9,958,060	\$ 3,039,340	43.93%
NET CHANGES IN FUND BALANCE	\$ 2,045,515	\$ 1,345,674	\$ (572,140)	\$ (3,050,340)	\$ (2,478,200)	
FUND BALANCE JANUARY 1,	\$ 20,249,458	\$ 22,294,973	\$23,640,647	\$ 25,723,547		
FUND BALANCE DECEMBER 31	\$ 22,294,973	\$ 23,640,647	\$24,280,507	\$ 26,573,107		

Function: Public Works **Fund # : 601**
Activity: Water **Activity # : 49440**

Activity Scope

The Water Utility Fund is a self-sustaining fund, or enterprise fund of the City. The City maintains its own water distribution system. Water is purchased from the City of Roseville, who in turn, purchases water on a wholesale basis from St. Paul Regional Water Services. Metering devices are also maintained to account for usage.

Objectives

1. Provide a safe and reliable water system for the users.
2. Maintain the water utility infrastructure including pipes, valves, hydrants and towers.

Issues

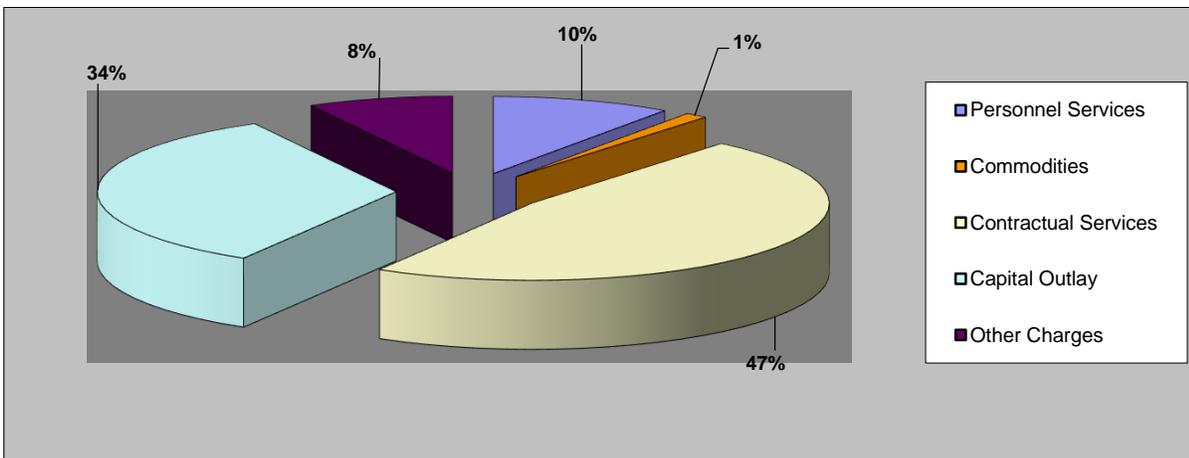
1. Staff time demands on many projects.
2. Aging water system.
3. Increased State and Federal regulations.

Budget Commentary

The 2024 operating budget is an increase of 10.4% from the previous year’s adopted budget with an increase of 53.9% overall with capital outlay and debt service. Capital expenses relate to the water portion of future street improvements and water meter replacement. An operating transfer (\$100,000) has also been budgeted to the Equipment, Building, and Replacement Fund.

Budget Summary	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 348,366	\$ 412,690	\$ 405,350	\$ 433,770
Commodities	43,167	85,969	53,000	54,000
Contractual Services	1,723,136	1,931,122	1,900,440	2,116,370
Capital Outlay	-	-	185,000	1,497,100
Other Charges	165,150	157,583	348,050	350,050
Total	\$ 2,279,820	\$ 2,587,365	\$ 2,891,840	\$ 4,451,290
Percent Change		13.5%	11.8%	53.9%
Full-Time Equivalent positions	3.21	3.32	3.36	3.28

Expenditures by Classification



Function: Public Works
Activity: Sanitary Sewer

Fund # : 602
Activity # : 49490

Activity Scope

The Sanitary Sewer Utility Fund is a self-sustaining fund, or enterprise fund of the City. The maintenance of the sanitary sewer lines and lift stations are the responsibility of the Public Works Department. The maintenance program involves inspections, flushing and cleaning of sewer lines and routine maintenance of the lift stations. Wastewater flows into the Metropolitan Council's system to be treated.

Objectives

1. Work to eliminate inflow and infiltration from the sanitary sewer system.
2. Maintain the sanitary sewer so as to provide dependable service for the users.

Issues

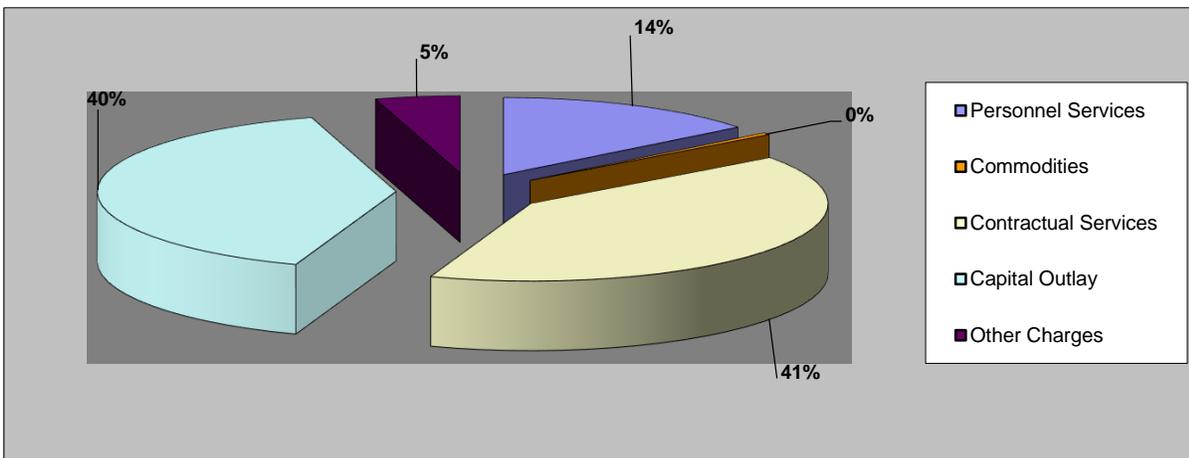
1. Ground water inflow and infiltration problems.
2. Aging system.

Budget Commentary

The 2024 operating budget is an increase of 6.8% from the previous year's adopted budget with an overall increase of 24.8% with capital outlay and debt service. Capital outlay costs for 2024 are related to lift station rehabilitation, sewer lining and the sewer portion of future street improvements. An operating transfer (\$126,000) has also been budgeted to the Equipment, Building, and Replacement Fund.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 412,088	\$ 491,920	\$ 477,840	\$ 513,890
Commodities	10,171	13,542	16,500	15,500
Contractual Services	1,324,444	1,305,658	1,354,180	1,445,470
Capital Outlay	-	-	842,000	1,424,800
Other Charges	136,150	134,950	164,250	163,050
Total	\$ 1,882,853	\$ 1,946,070	\$ 2,854,770	\$ 3,562,710
Percent Change		3.4%	46.7%	24.8%
Full-Time Equivalent positions	3.77	3.88	3.89	3.81

Expenditures by Classification



Function: General Government
Activity: Recycling

Fund # : 603
Activity # : 49520

Activity Scope

The City contracts with a private company to pick up recycling for residents within the City. The City of Arden Hills participates in a Joint Powers Agreement with Ramsey County to assist with funding the residential curbside recycling program. The County Department of Property Taxation directly places a city recycling fee on residents' property tax statements. Ramsey County then collects the fees and distributes them to the City with the July and December tax settlements. Charges for recycling costs to residents include all costs associated with recycling including clean up days.

Objectives

Provide efficient and cost effective recycling for the residents of Arden Hills.

Issues

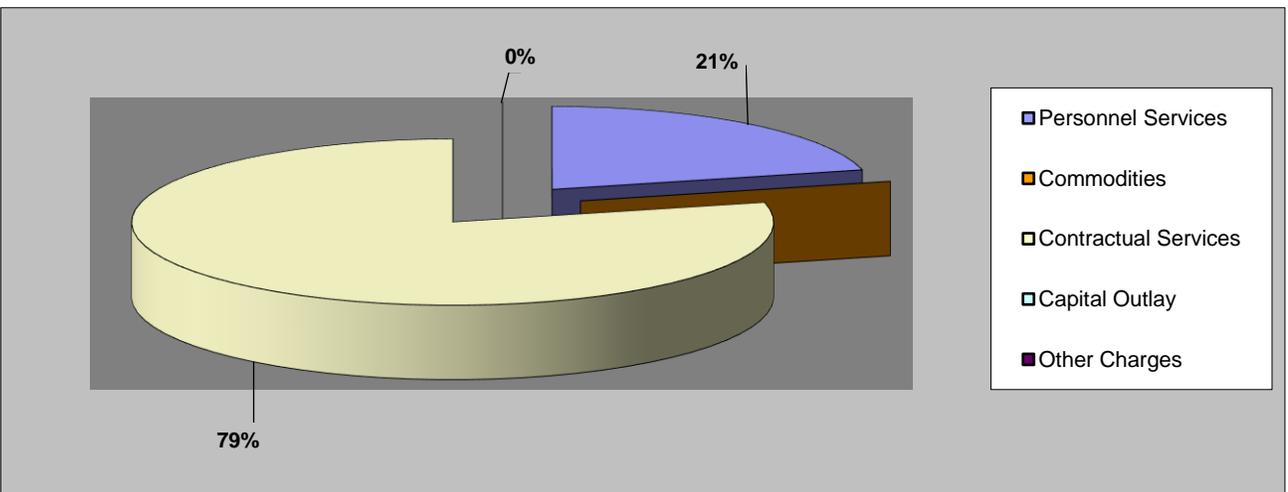
Budget constraints.

Budget Commentary

The 2024 operating budget is an increase of 2.0% from the previous year's budget.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 31,512	\$ 32,190	\$ 32,020	\$ 37,740
Commodities	-	-	-	-
Contractual Services	123,097	121,132	137,460	140,200
Capital Outlay	-	19,770	5,000	-
Other Charges	-	-	-	-
Total	\$ 154,608	\$ 173,092	\$ 174,480	\$ 177,940
Percent Change		12.0%	0.8%	2.0%
Full-Time Equivalent positions	0.27	0.27	0.24	0.26

Expenditures by Classification



Function: Public Works **Fund # : 604**
Activity: Surface Water Management **Activity # : 49550**

Activity Scope

The Surface Water Management Utility Fund is a self-sustaining fund, or enterprise fund of the City. The function of the Surface Water Management (SWM) utility is the collection, treatment and disposition of storm water as well as the maintenance of the storm sewers. The current fee structure is based upon zoning classification and parcel acreage. Collection of these fees is done through the utility billing process.

Objectives

1. Maintain the storm water system including pipes and ponds in an appropriate manner.
2. Continue to make environmental improvements to the surface water system whenever cost-effectively possible.

Issues

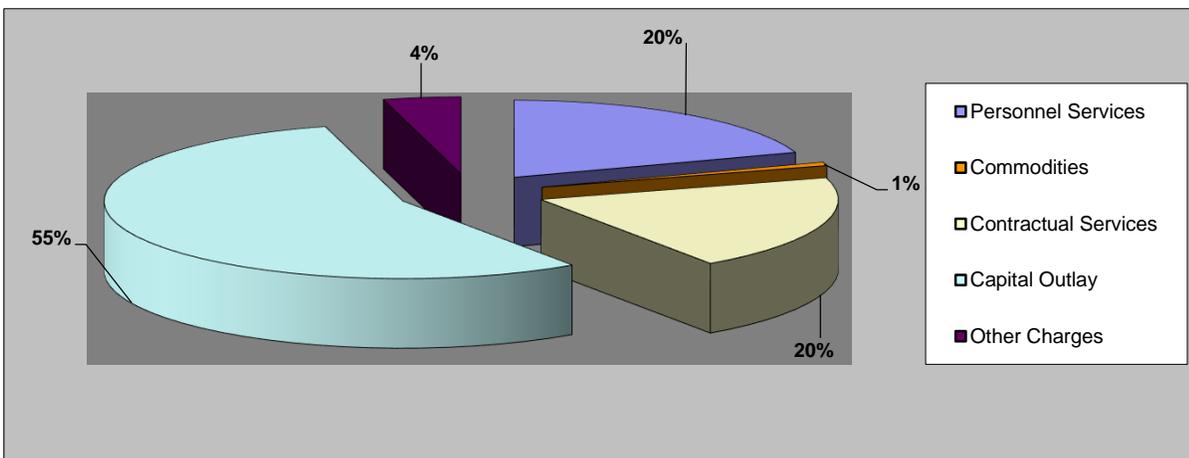
1. Budget constraints.
2. Increased State and Federal regulations.

Budget Commentary

The 2024 operating budget is a decrease of 4.0% from the previous year's budget with an increase of 77.0% overall with capital outlay. The capital outlay budgeted for in 2024 includes the storm sewer portion of future street improvements. An operating transfer (\$74,000) has also been budgeted to the Equipment, Building, and Replacement Fund.

Budget Summary	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 231,755	\$ 292,326	\$ 322,390	\$ 348,800
Commodities	3,249	3,824	15,000	12,750
Contractual Services	364,079	314,577	406,240	352,570
Capital Outlay	-	-	180,000	978,000
Other Charges	74,000	74,000	74,000	74,000
Total	\$ 673,083	\$ 684,727	\$ 997,630	\$ 1,766,120
Percent Change		1.7%	45.7%	77.0%
Full-Time Equivalent positions	2.27	2.40	2.72	2.65

Expenditures by Classification





Internal Service Fund Summary

An Internal Service Fund is a fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services, which are entirely or predominantly self-supporting by user charges. The City operates four Internal Service Funds. The accrual basis of accounting is used for these funds; however, Capital Outlay items are recorded as expenses.

INTERNAL SERVICE FUNDS	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2023 to 2024 Increase (Decrease)	2023 to 2024 Increase (Decrease)
REVENUES						
Investment Earnings	\$ (1,557)	\$ (6,051)	\$ -	\$ -	\$ -	N/A
Miscellaneous	8,342	6,903	-	-	-	N/A
Interfund Services	<u>597,202</u>	<u>525,826</u>	<u>608,640</u>	<u>640,910</u>	<u>32,270</u>	<u>5.30%</u>
TOTAL REVENUES	\$ 603,987	\$ 526,679	\$ 608,640	\$ 640,910	\$ 32,270	5.30%
EXPENSES						
Personnel Expenses	\$ 5,506	\$ (620)	\$ -	\$ -	\$ -	N/A
Supplies and Materials	88,201	113,174	131,000	124,050	(6,950)	-5.31%
Other Services and Charges	564,501	400,899	497,140	536,360	39,220	7.89%
Capital Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
TOTAL EXPENSES	\$ 658,209	\$ 513,453	\$ 628,140	\$ 660,410	\$ 32,270	5.14%
NET CHANGES IN FUND BALANCE	\$ (54,221)	\$ 13,225	\$ (19,500)	\$ (19,500)	\$ -	
FUND BALANCE JANUARY 1,	\$ 219,175	\$ 164,953	\$ 178,179	\$ 147,715		
FUND BALANCE DECEMBER 31	\$ 164,953	\$ 178,179	\$ 158,679	\$ 128,215		

Function: General Government
Activity: Risk Management

Fund # : 725
Activity # : 49800

Activity Scope

This Fund was established to pool dividends received from the League of Minnesota Cities for positive claims experience. This fund tracks dividend revenues and deductible costs for claims. The goal of this fund is to build a fund balance that would allow the City to increase deductible limits in order to reduce premium costs. Dividends received from the health insurance Co-op are also deposited in this fund to use for employee wellness activities and to supplement the City’s contribution to health/dental insurance.

Objectives

1. Cover deductible costs on claims.
2. Establish employee Wellness programs to minimize health insurance costs.

Issues

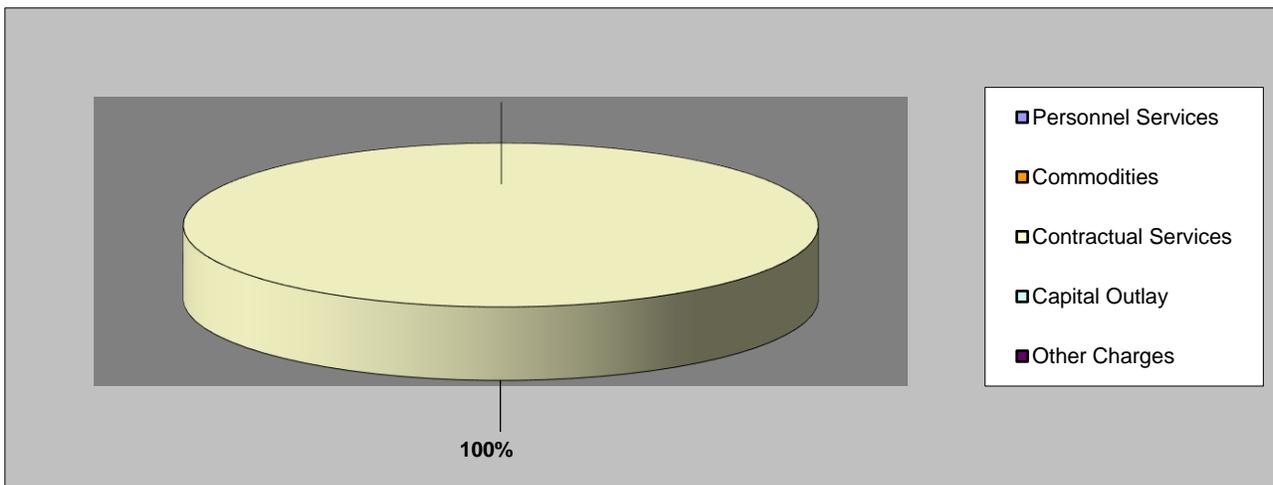
Maintain the proper level of insurance coverage and deductibles to assure the best possible coverage at the lowest possible cost.

Budget Commentary

Have discontinued the entry for employee benefits to this fund as it had no effect on the financial statements. Will continue to accumulate funds to cover potential future insurance claims.

<u>Budget Summary</u>	2021 <u>ACTUAL</u>	2022 <u>ACTUAL</u>	2023 <u>BUDGET</u>	2024 <u>BUDGET</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	219,378	134,435	181,500	219,500
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
Total	<u>\$ 219,378</u>	<u>\$ 134,435</u>	<u>\$ 181,500</u>	<u>\$ 219,500</u>
Percent Change		(-38.7%)	35.0%	20.9%

Expenditures by Classification



Function: Public Works
Activity: Engineering

Fund # : 726
Activity # : 49600

Activity Scope

The Engineering Fund is a self-sustaining fund, or internal service fund of the City. Staff engineers perform work on various City projects, review development plans and represent the City at various meetings on projects which are County or State led. Records are kept of time and the costs are charged out to various projects, escrow accounts or City departments.

Objectives

1. Provide Engineering services to the City.
2. Look out for the City's best interests in projects involving multiple jurisdictions.
3. Provide review of new developments and projects.

Issues

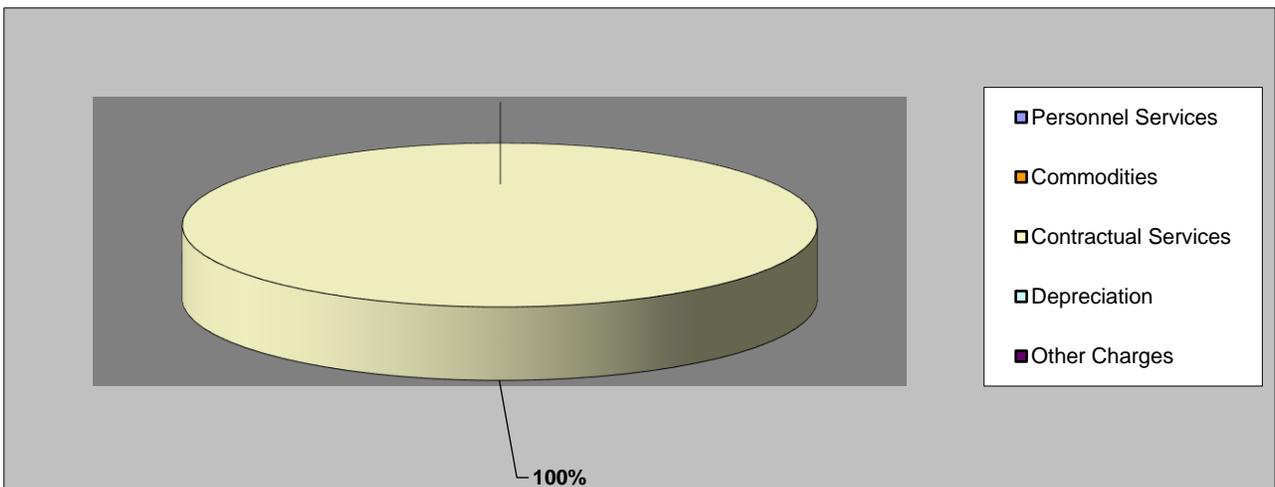
Provide cost effective services versus using an independent contractor.

Budget Commentary

This was a new fund in 2012. Previously City Engineer services were provided by the City of Roseville. The costs are charged back to the other funds based on usage per fund, as was previously done when contracting with Roseville.

<u>Budget Summary</u>	2021 <u>ACTUAL</u>	2022 <u>ACTUAL</u>	2023 <u>BUDGET</u>	2024 <u>BUDGET</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	98,739	26,526	30,170	31,370
Depreciation	-	-	-	-
Other Charges	-	-	-	-
Total	\$ 98,739	\$ 26,526	\$ 30,170	\$ 31,370
Percent Change		(-73.1%)	13.7%	4.0%

Expenditures by Classification



Function: Public Works
Activity: Central Garage

Fund # : 727
Activity # : 49700

Activity Scope

The Central Garage and Equipment Fund is a self-sustaining fund, or internal service fund of the City. The Public Works Department works on Streets, Parks, Water, Sanitary Sewer, and Surface Water Management. All costs are compiled in this fund and charged out to the departments based on usage.

Objectives

1. Maintain cost effective control of multi-purpose department.
2. Manage costs involving multiple departments.

Issues

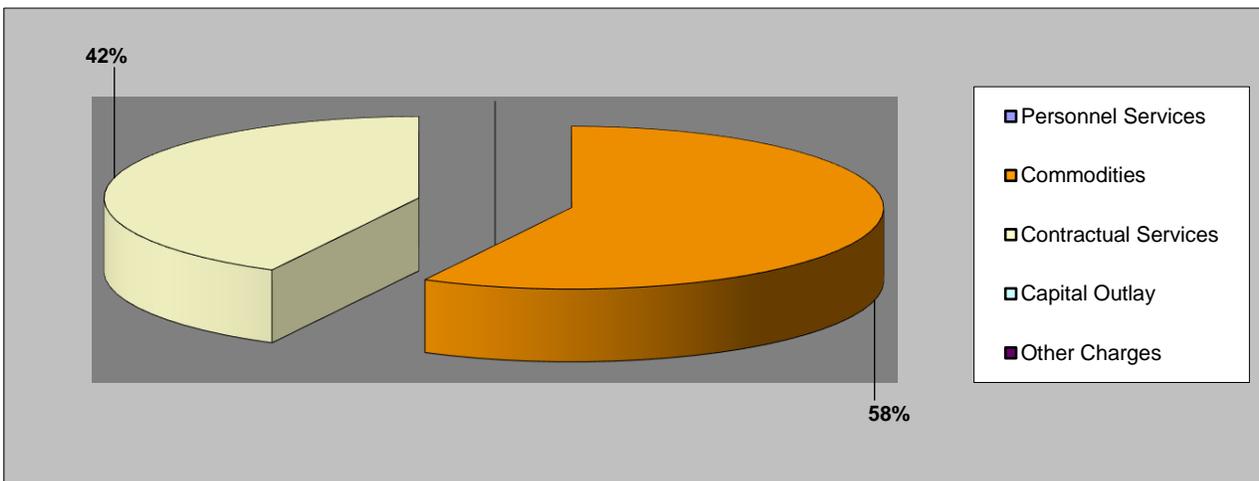
1. Aging equipment.
2. Balance the Public Works Department needs with available funds.
3. Managing an effective cost allocation structure.

Budget Commentary

This was a new fund in 2013. Previously these services were split into all five public works departments: Streets, Parks, Water, Sanitary Sewer, and Surface Water Management. Setting up one fund to manage these costs is more effective and will save administrative time. The total impact is the same as if budgeting these costs across each individual department.

<u>Budget Summary</u>	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	88,105	113,067	131,000	123,250
Contractual Services	74,605	71,288	97,750	90,340
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
Total	\$ 162,709	\$ 184,355	\$ 228,750	\$ 213,590
Percent Change		13.3%	24.1%	(-6.6%)

Expenditures by Classification



Function: General Government **Fund # :** 728
Activity: Technology **Activity # :** 49900

Activity Scope

The Technology Fund is a self-sustaining fund, or internal service fund of the City. All departments use technology. All costs are compiled in this fund and charged out to the departments based on usage.

Objectives

1. Maintain cost effective control of multi-purpose department.
2. Manage costs involving multiple departments.

Issues

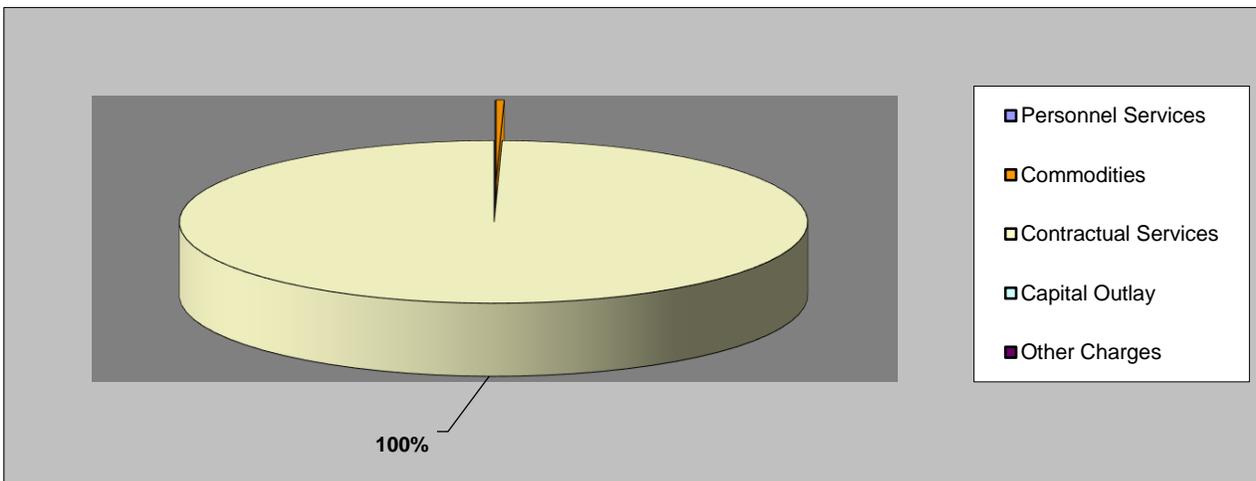
1. Aging equipment.
2. Balance department needs with available funds.
3. Managing an effective cost allocation structure.

Budget Commentary

This was a new fund in 2013. Previously these services were split into all departments. Setting up one fund to manage these costs is more effective and will save administrative time. The total impact is the same as if budgeting these costs across each individual department.

Budget Summary	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
Personnel Services	\$ 5,506	\$ (620)	\$ -	\$ -
Commodities	97	107	-	800
Contractual Services	171,780	168,650	187,720	195,150
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
Total	\$ 177,383	\$ 168,137	\$ 187,720	\$ 195,950
Percent Change		(-5.2%)	11.6%	4.4%
Full-Time Equivalent positions	0.05	-	-	-

Expenditures by Classification



Capital Improvement Plan

Included in the budget are capital expenditures and capital improvements. The following information is the City of Arden Hills' Capital Improvement Plan for 2024.

The City has developed a 5-year Capital Improvement Plan, approved by the City Council. This plan includes detailed policies and procedures for budgeting and managing the projects included in the plan.

Included in this document are the project sheets for projects included in plan. The budgeted amounts for 2024 for each project are included in the appropriate fund as indicated on the project sheet.

As funding is approved, budget adjustments will be requested when the project is approved and contracts awarded.

City of Arden Hills, Minnesota
Capital Improvement Plan
 2024 thru 2028

DEPARTMENT SUMMARY

Department	2024	2025	2026	2027	2028	Total
Economic Development		270,000		40,000		310,000
Equipment	500,150	667,170	522,000	863,000	514,000	3,066,320
Government Buildings	50,000	210,000	50,000	50,000	270,000	630,000
Parks Department	320,000	3,700,000	800,000	965,000	1,750,000	7,535,000
Public Safety	504,750	323,290	401,250	567,660	512,760	2,309,710
Sanitary Sewer Department	1,080,000	610,000		900,000		2,590,000
Street Department	3,001,100		1,955,000		3,765,000	8,721,100
Water Department	1,295,000	1,090,000	270,000	150,000	20,000	2,825,000
TOTAL	6,751,000	6,870,460	3,998,250	3,535,660	6,831,760	27,987,130

City of Arden Hills, Minnesota

Capital Improvement Plan

2024 thru 2028

PROJECTS BY DEPARTMENT

Department	Project #	Priority	2024	2025	2026	2027	2028	Total
Economic Development								
Gateway Signs	25-EDA-001	n/a		270,000		40,000		310,000
Economic Development Total				270,000		40,000		310,000
Equipment								
Trade in Program Toro Z Mowers #473 & #474	24-Eqp-001	3	45,000			45,000		90,000
Replace Bobcat Broom Attachment #475	24-Eqp-002	3	6,500					6,500
Replace Bobcat Forestry Head Attachment #464	24-Eqp-003	2	25,000					25,000
Emergency Generator Replacement Schedule	24-Eqp-004	2	160,000		150,000	150,000	150,000	610,000
Replace 2012 F-450 Dump Body/Plow Truck #441	24-EqpV-001	3	120,000					120,000
Replace 2012 Int'l Plow Wing Truck #115	24-EqpV-002	n/a	143,650	180,170				323,820
Replace 1993 Case 621 Loader #103	25-Eqp-001	n/a		260,000				260,000
Replace 1996 Wacker 880 Roller #106	25-Eqp-002	3		25,000				25,000
Replace 2006 Felling Trailer #415	25-Eqp-003	3		12,000				12,000
Replace 2020 Bobcat Toolcat #461	25-Eqp-004	2		70,000				70,000
Replace 2013 Ford F-450 Plow/Dump Truck #318	25-EqpV-001	3		120,000				120,000
Replace 2018 Toro Large Area Mower #457	26-Eqp-001	3			100,000			100,000
Replace 1996 Redi-Haul Trailer #108	26-Eqp-002	3			12,000			12,000
Replace 2016 F-350 w/V-Plow and Liftgate #215	26-EqpV-001	3			80,000			80,000
Replace 2013 Ford Escape #504	26-EqpV-003	n/a			40,000			40,000
Replace Bobcat Snowblower Attachment #467	27-Eqp-001	4				8,000		8,000
Replace 2000 Backhoe #204	27-Eqp-002	3				160,000		160,000
Replace 2009 Sterling Acterra Truck #431	27-EqpV-001	3			140,000	150,000		290,000
Replace 2016 F-350 Pickup w/Liftgate #455	27-EqpV-002	4				80,000		80,000
Replace 2015 Ford F-450 Plow/Dump Truck #320	27-EqpV-003	2				120,000		120,000
Replace Bobcat Snowblower 84" #118	28-Eqp-001	3					9,000	9,000
Replace 2009 Husqavarna Pavement Saw #113	28-Eqp-002	3					10,000	10,000
Replace 1998 Tow Behind Air Compressor #107	28-Eqp-003	3					35,000	35,000
Replace 2016 Stepp Asphalt Patch Trailer #121	28-Eqp-004	3					75,000	75,000
Replace 2017 Mack Plow/Wing/Dump Truck #123	28-EqpV-001	5				150,000	190,000	340,000
Replace 2019 Ford F-150 Ext Cab w/Toolbox #601	28-EqpV-002	3					45,000	45,000
Equipment Total			500,150	667,170	522,000	863,000	514,000	3,066,320
Government Buildings								
City Hall Maintenance	24-Bldg-005	2	50,000	50,000	50,000	50,000	50,000	250,000
City Hall roof	25-Bldg-002	3		160,000				160,000
City Hall Air Handler Replacement	28-Bldg-001	3					220,000	220,000
Government Buildings Total			50,000	210,000	50,000	50,000	270,000	630,000
Parks Department								
Hard Court Rehabilitation	24-Park-001	3	320,000	160,000		100,000		580,000
Park Shelter Replacements	25-Park-001	4		100,000				100,000
Playground Structure Replacement	25-Park-002	3		300,000		320,000		620,000
Cummings Park Roof Maintenance	25-Park-003	3		40,000				40,000

Department	Project #	Priority	2024	2025	2026	2027	2028	Total	
Hazelnut Park Parking Lot Improvements	25-Park-004	4		300,000				300,000	
Old Hwy 10 Trail - 96 to Valentine Park	25-Park-005	n/a		2,800,000				2,800,000	
MN-51 Trail Connection	26-Park-005	n/a			800,000			800,000	
Perry Park Improvements	27-Park-005	4				295,000		295,000	
Lake Johanna Blvd Trail	28-Park-001	3				250,000	1,750,000	2,000,000	
Parks Department Total				320,000	3,700,000	800,000	965,000	1,750,000	7,535,000
Public Safety									
LJFD Engine/Ladder Replacement	24-Pub-001	n/a	449,940			234,240		684,180	
LJFD Rescue/Command/Utility Vehicle Replacement	24-Pub-002	n/a	1,950	26,470	75,270	27,820	207,160	338,670	
LJFD General Equipment	24-Pub-003	n/a	35,970	15,000	175,680	15,000	15,000	256,650	
LJFD Station Capital	24-Pub-004	n/a	16,890	281,820	10,000	10,000	10,000	328,710	
Lake Johanna Fire Dept Fire Station	26-Pub-005	n/a			140,300	280,600	280,600	701,500	
Public Safety Total				504,750	323,290	401,250	567,660	512,760	2,309,710
Sanitary Sewer Department									
Lift Station Rehabilitation	24-Sew-001	2	665,000	210,000		260,000		1,135,000	
Sewer Lining/Rehabilitation	24-Sew-002	2	415,000	400,000		640,000		1,455,000	
Sanitary Sewer Department Total				1,080,000	610,000		900,000		2,590,000
Street Department									
2024 PMP	24-Str-001	2	3,001,100					3,001,100	
2026 PMP	26-Str-001	2			1,955,000			1,955,000	
2028 PMP	28-Str-001	2					3,765,000	3,765,000	
Street Department Total				3,001,100		1,955,000		3,765,000	8,721,100
Water Department									
Water Tower Maintenance	24-W-001	2	350,000		10,000	150,000		510,000	
Water Meter Replacement & Lead/Copper Inventory	24-W-003	3	525,000	900,000				1,425,000	
Trunk Water Main Improvements - Roseville	24-W-004	2	385,000					385,000	
Water System Model Update	25-W-001	3		40,000				40,000	
Booster Station Improvements	25-W-002	2		150,000				150,000	
MN-51 Water & Sewer Forcemain Crossings	26-W-002	3	35,000		240,000			275,000	
Trunk Water Main Improvements	26-W-003	2			20,000		20,000	40,000	
Water Department Total				1,295,000	1,090,000	270,000	150,000	20,000	2,825,000
GRAND TOTAL				6,751,000	6,870,460	3,998,250	3,535,660	6,831,760	27,987,130

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Economic Development
Contact Community Devl Dir
Type Improvement
Useful Life
Category Economic Devl Improvement
Priority n/a

Project # 25-EDA-001
Project Name Gateway Signs

TCAAP No

Description **Total Project Cost: \$310,000**

Install gateway signs at major entry points to the City. Potential locations for signs include: (1) Highway 96 at Round Lake Road, (2) Highway 96 at Lexington Avenue, (3) Lake Valentine Road at 35W, (4) County Road E at Lexington Avenue, (5) Lexington Avenue at County Road F, (6) Lexington Avenue at County Road D, and (7) County Road E at Highway 51. Potential sign locations are not listed in order of priority and are subject to change.

There are three existing gateway signs in the following locations: (1) County Road E2 at I-35W, (2) County Road D at Cleveland Avenue, and (3) Lake Johanna Boulevard at the Roseville border.

Staff has budgeted for the completion of an additional gateway sign in 2026 at a location to be determined.

Justification

Advance the economic development goals in the 2040 Comprehensive Plan. Implement the Guiding Plan for the B2 District. Work to better identify the entrance points to the City for businesses and visitors. Foster civic pride and community identity.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance		270,000		40,000		310,000
Total		270,000		40,000		310,000

Funding Sources	2024	2025	2026	2027	2028	Total
EDA General Fund		270,000		40,000		310,000
Total		270,000		40,000		310,000

Budget Impact/Other

Annual maintenance costs for sign cleaning and care of landscaping is estimated by the Public Works Department at \$500 per sign annually.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 5
Category Equipment: Public Works
Priority 3 Important

Project # 24-Eqo-001
Project Name Trade in Program Toro Z Mowers #473 & #474

TCAAP No

Description	Total Project Cost: \$180,000
Replace Two 2021 Toro "Z" Lawn Mowers #473 & #474 (parks). #473 - 215 hours #474 - 195 hours These were last replaced in January 2022. Cost of 2 machines: \$40,930 Trade in values: -\$15,000 Net cost of 2 machines: \$25,930 Parts and labor costs: #473 2022 - \$312.72 #474 2022 - \$182.00	

Justification
The trade in value of the Toro "Z" mowers is maximized if they are traded in with warranty still remaining. Due to the amount of time these pieces of equipment are used during the summer months, they are traded in on a three year cycle. Repair costs are under factory warranty.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	45,000			45,000		90,000
Total	45,000			45,000		90,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund	30,000			30,000		60,000
Trade-In Value	15,000			15,000		30,000
Total	45,000			45,000		90,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 15
Category Equipment: Public Works
Priority 3 Important

Project # 24-Eqp-002
Project Name Replace Bobcat Broom Attachment #475

TCAAP No

Description **Total Project Cost: \$6,500**
 Replace 2005 Bobcat broom attachment.
 Estimated auction return - \$1,500.

Justification
 This skid steer attachment is used for sweeping trails/sidewalks, and street cleaning as needed. This unit is currently 19 years old and is past its useful life.
 Repair costs from 2019-2023 total - \$1,250

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	6,500					6,500
Total	6,500					6,500

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund	5,000					5,000
Trade-In Value	1,500					1,500
Total	6,500					6,500

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 8-10
Category Equipment: Public Works
Priority 2 Very Important

Project # 24-Eqp-003
Project Name Replace Bobcat Forestry Head Attachment #464

TCAAP No

Description **Total Project Cost:** \$25,000
 Replacement of a 2015 Forestry attachment for use on the Bobcat Mini Excavator (#85464).
 Estimated auction return - \$2,500.

Justification
 This attachment clears brush and tree debris within the parks and surrounding trails and sidewalks. Staff recommends replacement due to structural failure and the equipment is past its useful life.
 Repair costs from 2019-2023 total - \$1,614

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	25,000					25,000
Total	25,000					25,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund	22,500					22,500
Trade-In Value	2,500					2,500
Total	25,000					25,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 20-25
Category Equipment: Public Works
Priority 2 Very Important

Project # 24-Eqp-004
Project Name Emergency Generator Replacement Schedule

TCAAP No

Description **Total Project Cost: \$610,000**
 The water department, sewer department, and city hall standby power (EOC) utilizes a total of 4 standby generators ranging in model years (1999-2005). This equipment is in need of a replacement schedule.
 Estimated auction return is \$5,000 each.

Justification
 Due to the emergency needs, factors like outdated technology, parts availability, dependability, and repair costs are taken into account with the replacement plan. Additionally, stationary mount natural gas fueled generators are much more efficient and do not suffer from the reliability issues seen with diesel fueled units. PW plans to replace generators on a priority basis.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	160,000		150,000	150,000	150,000	610,000
Total	160,000		150,000	150,000	150,000	610,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund					72,500	72,500
Sanitary Sewer Utility Fund	155,000		145,000		72,500	372,500
Trade-In Value	5,000		5,000	5,000	5,000	20,000
Water Utility Funds				145,000		145,000
Total	160,000		150,000	150,000	150,000	610,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 10-12
Category Vehicles
Priority 3 Important

Project # 24-EqpV-001
Project Name Replace 2012 F-450 Dump Body/Plow Truck #441

TCAAP No

Description	Total Project Cost: \$120,000
Vehicle #441 - 2012 Ford F-450 Dump Body/Plow Truck (parks). VIN # 1647 Mileage 41,100	

Justification
This truck is used on one of three street plow routes. Also, the truck is used year round for Public Works operations, brush removal, paving and material hauling. Staff recommends replacing every 12 years due to corrosion and high cost of ownership.
Parts and labor costs: 2019 - \$4,761 2020 - \$ 881 2021 - \$4,574 2022 - \$ 169 2023 - \$ 400

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	120,000					120,000
Total	120,000					120,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund	100,000					100,000
Trade-In Value	20,000					20,000
Total	120,000					120,000

Budget Impact/Other
Reduce maintenance and repair costs.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 10-12
Category Vehicles
Priority n/a

Project # 24-EqpV-002
Project Name Replace 2012 Int'l Plow Wing Truck #115

TCAAP No

Description **Total Project Cost:** \$323,820
 Vehicle #115 - 2012 International Plow Wing Truck
 This purchase was approved by council in 2022.

Justification
 Vehicle will be 12 years old.
 Repair costs for parts and labor:
 2018 - \$ 8,445
 2019 - \$10,672
 2020 - \$ 2,685
 2021 - \$6,345
 This is one of our three large dump trucks used primarily for plowing and de-icing streets. While the mileage on this vehicle is relatively low, due to the corrosiveness of salt, the frame and bodies are beginning to deteriorate. With only three dump trucks in the snow plow fleet it is imperative that they be dependable during snow events.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	143,650	180,170				323,820
Total	143,650	180,170				323,820

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund	143,650	150,170				293,820
Trade-In Value		30,000				30,000
Total	143,650	180,170				323,820

Budget Impact/Other
 Reduce repair and maintenance costs and improve reliability of our primary snow removal equipment.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 20-25
Category Vehicles
Priority n/a

Project # 25-Eqp-001
Project Name Replace 1993 Case 621 Loader #103

TCAAP No

Description	Total Project Cost: \$260,000
Vehicle #103 - 1993 Case 621 Loader Hours 3,578	

Justification
<p>Vehicle will be 32 years old. This piece of equipment is used year round for loading trucks, stock pile management, and is a backup to our snow plow fleet. Also, during emergencies, it is used for clearing trees to open roadways and access utilities. Do to its age, this loader is showing deterioration and some significant corrosion. Staff recommends replacement in 2025.</p> <p>Parts and labor costs: 2019 - \$1,652 2020 - \$2,361 2021 - \$5,150 2022 - \$2,220</p>

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings		260,000				260,000
Total		260,000				260,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund		245,000				245,000
Trade-In Value		15,000				15,000
Total		260,000				260,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 15-17
Category Equipment: Public Works
Priority 3 Important

Project # 25-Eqp-002
Project Name Replace 1996 Wacker 880 Roller #106

TCAAP No

Description **Total Project Cost:** \$25,000
 Replace Equipment #106 - 1996 Wacker Roller.
 VIN # 673603994
 Hours: 972
 This piece of equipment was included in previous CIP's but has been deferred to allow time to determine the size roller that would work best based on the amount of work the PW staff is able to complete. Also, staff evaluates its condition each year to evaluate its reliability.

Justification
 Equipment will be 29 years old. Roller is used for small pothole patching. Part availability is becoming an issue.
 Parts and labor costs (provided by AH PW crew):
 2018 - \$425
 2019 - \$130
 2020 - \$635
 2021 - \$725
 2022 - \$361

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings		25,000				25,000
Total		25,000				25,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund		24,500				24,500
Trade-In Value		500				500
Total		25,000				25,000

Budget Impact/Other
 Reduced equipment repair costs.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 15
Category Equipment: Public Works
Priority 3 Important

Project # 25-Eqp-003
Project Name Replace 2006 Felling Trailer #415

TCAAP No

Description **Total Project Cost: \$12,000**
 Multi use trailer used mainly in the Parks Department to transport mowers, field equipment and supplies.
 Estimated auction return \$4,000

Justification
 This trailer is currently 17 years old and is showing signs of corrosion.
 Repair costs form 2019-2023 total - \$648

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings		12,000				12,000
Total		12,000				12,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund		8,000				8,000
Trade-In Value		4,000				4,000
Total		12,000				12,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 5
Category Equipment: Public Works
Priority 2 Very Important

Project # 25-Eqp-004
Project Name Replace 2020 Bobcat Toolcat #461

TCAAP No

Description **Total Project Cost: \$140,000**
 Replace 2020 Bobcat Toolcat #461.
 Hours 523
 Estimated auction return \$25,000
 Equipment may need to be replaced in 6 years.

Justification
 PW currently owns 2 Toolcat's and the primary purpose is snow removal along sidewalks and park trails. During the winter months, the machines are cleaned but salt and the heavy load out on the machine equates to costly repairs and down time. The machine is also used in the summer months on a weekly basis.
 Equipment repair costs from 2020-2023 total - \$4,857

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings		70,000				70,000
Total		70,000				70,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund		45,000				45,000
Trade-In Value		25,000				25,000
Total		70,000				70,000

Budget Impact/Other
 Time efficiency resulting in labor savings.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 10-12
Category Vehicles
Priority 3 Important

Project # 25-EqpV-001
Project Name Replace 2013 Ford F-450 Plow/Dump Truck #318

TCAAP No

Description **Total Project Cost: \$120,000**
 Replace 2013 Ford F-450 Plow/ Dump Truck. This replacement would include plow, dump body and salt spreader with related controls.
 Mileage 32,300
 Estimated auction return \$25,000

Justification
 This truck is used year round and a primary piece of equipment. Due to normal wear and corrosion factors, it's recommended for replacement within the recommended 12 year window.
 Repair costs from 2019-2023 total - \$7,939

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings		120,000				120,000
Total		120,000				120,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund		95,000				95,000
Trade-In Value		25,000				25,000
Total		120,000				120,000

Budget Impact/Other
 Reduced repair and maintenance costs.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 10-12
Category Equipment: Public Works
Priority 3 Important

Project # 26-Eqp-001
Project Name Replace 2018 Toro Large Area Mower #457

TCAAP No

Description	Total Project Cost: \$100,000
Replacement of the 2018 Toro large area mower. Hours 1,375	

Justification
The Toro large area mower will be 8 years old in 2026. This mower is a key piece of equipment for mowing operations. To avoid downtime, staff recommends replacement prior to costly repairs.
Parts and labor costs (provided by AH PW crew): 2019 - \$230 2020 - \$739 2021 - \$260 2022 - \$260 2023 - \$125

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings			100,000			100,000
Total			100,000			100,000
Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund			80,000			80,000
Trade-In Value			20,000			20,000
Total			100,000			100,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 20
Category Equipment: Public Works
Priority 3 Important

Project # 26-Eqp-002
Project Name Replace 1996 Redi-Haul Trailer #108

TCAAP No

Description **Total Project Cost: \$12,000**
 Replace 1996 Redi-Haul trailer.
 Estimated auction return \$1,500

Justification
 This trailer is used mainly within the streets department to transport the asphalt roller and other miscellaneous equipment.
 Repair costs for 2019-2023 total - \$580

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings			12,000			12,000
Total			12,000			12,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund			10,500			10,500
Trade-In Value			1,500			1,500
Total			12,000			12,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 10
Category Vehicles
Priority 3 Important

Project # 26-EqpV-001
Project Name Replace 2016 F-350 w/V-Plow and Liftgate #215

TCAAP No

Description	Total Project Cost: \$80,000
Vehicle #215 - 2016 Ford F-350 Regular Cab with V-Plow and Liftgate (streets). VIN # 3941 Mileage 47,300	

Justification
The pickup is used year round for Public Works operations but the primary use is plowing trails, sidewalks and parking lots. Due to plowing stress and corrosion factors, staff recommends replacement at 10 years.
Parts and labor costs: 2019 - \$1,104 2020 - \$ 989 2021 - \$1,285 2022 - \$1,408 2023 - \$1,572

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings			80,000			80,000
Total			80,000			80,000
Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund			65,000			65,000
Trade-In Value			15,000			15,000
Total			80,000			80,000

Budget Impact/Other
Reduce maintenance and repair costs.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact City Administrator
Type Equipment
Useful Life 10
Category Vehicles
Priority n/a

Project # 26-EqpV-003
Project Name Replace 2013 Ford Escape #504

TCAAP No

Description **Total Project Cost: \$40,000**
 Replace 2013 Ford Escape.
 Mileage 63,000

Justification
 The current vehicle will be 13 years old and there is corrosion on the undercarriage. A multipurpose vehicle, like an Escape, will serve other City employees when they want to use a City vehicle to attend meetings and conferences - especially when they are out of town.

Parts and labor costs:
 2018 - \$ 429
 2019 - \$1,205
 2020 - \$ 0
 2021 - \$ 530
 2022 - \$ 48
 2023 - \$ 85

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings			40,000			40,000
Total			40,000			40,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund			32,000			32,000
Trade-In Value			8,000			8,000
Total			40,000			40,000

Budget Impact/Other
 Cost of maintenance.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 10-12
Category Equipment: Public Works
Priority 4 Less Important

Project # 27-Eqp-001
Project Name Replace Bobcat Snowblower Attachment #467

TCAAP No

Description **Total Project Cost:** \$8,000
 Replace 2014 Bobcat snowblower attachment.
 Estimated auction return - \$1,500.

Justification
 This attachment is used for ice rink maintenance.
 Repair costs from 2019-2023 total - \$270

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings				8,000		8,000
Total				8,000		8,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund				6,500		6,500
Trade-In Value				1,500		1,500
Total				8,000		8,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 20-25
Category Equipment: Public Works
Priority 3 Important

Project # 27-Eqp-002
Project Name Replace 2000 Backhoe #204

TCAAP No

Description	Total Project Cost: \$160,000
Replace 2000 Case 590 Super L Backhoe. Hours 3,336 Estimated auction return - \$15,000	

Justification
This piece of equipment is used in streets, water, and miscellaneous needs department wide and around the PW Facility. Due to age and corrosion, staff recommends replacment in 2027. The backhoe will be 27 years old. Repairs costs 2019-2022 \$7,956.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings				160,000		160,000
Total				160,000		160,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund				145,000		145,000
Trade-In Value				15,000		15,000
Total				160,000		160,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Community Devl Dir
Type Equipment
Useful Life 10
Category Vehicles
Priority 3 Important

Project # 27-EqpV-001
Project Name Replace 2009 Sterling Acterra Truck #431

TCAAP No

Description **Total Project Cost: \$290,000**
 Replace 2009 1,500 gallon tanker truck used for watering, sweeping, dust control and rink flooding.
 Mileage 26,600

Justification
 Current vehicle will be 18 years old in 2027.
 Corrosion due to winter operations and availability of parts.
 Parts and labor costs:
 2018 - \$2,112
 2019 - \$2,618
 2020 - \$3,303
 2021 - \$2,060
 2022 - \$5,613
 2023 - \$ 323

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings			140,000	150,000		290,000
Total			140,000	150,000		290,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund			140,000	125,000		265,000
Trade-In Value				25,000		25,000
Total			140,000	150,000		290,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 10
Category Vehicles
Priority 4 Less Important

Project # 27-EqpV-002
Project Name Replace 2016 F-350 Pickup w/Liftgate #455

TCAAP No

Description	Total Project Cost: \$80,000
Vehicle #455 - 2016 Ford F-350 Crew Cab with Liftgate (parks). VIN # 3955 Mileage 55,100	

Justification
The crew cab truck is used year round for efficiency with more staff seating. Seasonal staff can utilize one truck for up to 4 people. Due to rising repair costs, the recommendation is to replace at 10-11 years.
Parts and labor costs: 2019 - \$ 965 2020 - \$ 486 2021 - \$1,200 2022 - \$1,408 2023 - \$ 435

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings				80,000		80,000
Total				80,000		80,000
Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund				70,000		70,000
Trade-In Value				10,000		10,000
Total				80,000		80,000

Budget Impact/Other
Reduce maintenance and repair costs.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 10-12
Category Vehicles
Priority 2 Very Important

Project # 27-EqpV-003
Project Name Replace 2015 Ford F-450 Plow/Dump Truck #320

TCAAP No

Description **Total Project Cost: \$120,000**
 Replace 2015 Ford F-450 Plow/ Dump Truck. This replacement would include plow, dump body and salt spreader with related controls.
 Mileage 31,300
 Estimated auction return \$25,000

Justification
 This truck is a primarily used year round for street route snow plowing, park maintenance, surface water repairs, and miscellaneous utility projects. A 12 year replacement cycle is recommended for reliability and maximizing return on investment.
 Repair costs through 2019-2023 total - \$9,850

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings				120,000		120,000
Total				120,000		120,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund				95,000		95,000
Trade-In Value				25,000		25,000
Total				120,000		120,000

Budget Impact/Other
 Reduced repair and maintenance costs.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 10-12
Category Equipment: Public Works
Priority 3 Important

Project # 28-Eqp-001
Project Name Replace Bobcat Snowblower 84" #118

TCAAP No

Description **Total Project Cost: \$9,000**
 Replacement of a Bobcat Snowblower attachment used for snow removal along sidewalks, trails, parking lots, and miscellaneous snow removal needs.
 Estimated auction return - \$2,000

Justification
 The attachment will be at the end of its useful life in 2028.
 2019- 2023 repairs costs- \$328

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings					9,000	9,000
Total					9,000	9,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund					7,000	7,000
Trade-In Value					2,000	2,000
Total					9,000	9,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 15-17
Category Equipment: Public Works
Priority 3 Important

Project # 28-Eqp-002
Project Name Replace 2009 Husqavarna Pavement Saw #113

TCAAP No

Description **Total Project Cost: \$10,000**
 Replace walk behind pavement saw.
 Hours- 110
 Estimated auction return - \$2,500

Justification
 This saw is used to cut asphalt and concrete for street patching and concrete repairs. In 2028, this equipment will be 19 years old and past its useful life.
 Repair costs between 2019- 2023- \$1,300

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings					10,000	10,000
Total					10,000	10,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund					7,500	7,500
Trade-In Value					2,500	2,500
Total					10,000	10,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 30
Category Equipment: Public Works
Priority 3 Important

Project # 28-Eqp-003
Project Name Replace 1998 Tow Behind Air Compressor #107

TCAAP No

Description **Total Project Cost:** \$35,000
 Replace 1998 Leroi tow behind Air Compressor.
 Hours 553
 Estimated auction return - \$1,500

Justification
 This piece of equipment is used for street and irrigation maintenance. In 2028, this equipment will be 30 years old and past its useful life.
 Repair costs between 2019- 2022- \$1,250

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings					35,000	35,000
Total					35,000	35,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund					33,500	33,500
Trade-In Value					1,500	1,500
Total					35,000	35,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 10-12
Category Equipment: Public Works
Priority 3 Important

Project # 28-Eqp-004
Project Name Replace 2016 Stepp Asphalt Patch Trailer #121

TCAAP No

Description **Total Project Cost:** \$75,000
 Replace 2016 Stepp Asphalt Patch Trailer.
 Estimated auction return - \$25,000

Justification
 The patch trailer is used for street maintenance operations. This equipment will be 12 years old in 2028, near the end of its useful life and also with a relatively high auction return.
 Repair costs between 2019- 2022- \$4,665

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings					75,000	75,000
Total					75,000	75,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund					50,000	50,000
Trade-In Value					25,000	25,000
Total					75,000	75,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 10-12
Category Vehicles
Priority 5 Future Consideration

Project # 28-EqpV-001
Project Name Replace 2017 Mack Plow/Wing/Dump Truck #123

TCAAP No

Description **Total Project Cost: \$340,000**
 Vehicle #123 - 2017 Mack Single Axle Plow Wing Dump Truck (streets)
 Mileage 14,200

Justification
 Due to long lead times for specking, ordering and taking delivery, staff recommends ordering the plow truck chassis in 2027 and doing the build out in 2028. This will provide time to take delivery of a finished truck by 2029, making the current one 12 years old.
 Repair costs for parts and labor:
 2019 - \$3,206
 2020 - \$4,557
 2021 - \$9,092
 2022 - \$8,443
 2023 - \$7,394

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings				150,000	190,000	340,000
Total				150,000	190,000	340,000
Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund				150,000	155,000	305,000
Trade-In Value					35,000	35,000
Total				150,000	190,000	340,000

Budget Impact/Other
 Reduce repair and maintenance costs and improve reliability of our primary snow removal equipment.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Equipment
Contact Public Works Director
Type Equipment
Useful Life 8-10
Category Vehicles
Priority 3 Important

Project # 28-EqpV-002
Project Name Replace 2019 Ford F-150 Ext Cab w/Toolbox #601

TCAAP Yes

Total Project Cost: \$45,000

Description
 Replace 2019 F-150 Extended Cab 4x4 Pickup.
 Mileage 23,100
 Estimated auction return - \$15,000

Justification
 The truck is used for miscellaneous use across departments within Public Works. In 2028, the truck will be 9 years old and at its useful life expected.
 Repair costs between 2019- 2022- \$2,576

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings					45,000	45,000
Total					45,000	45,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund					30,000	30,000
Trade-In Value					15,000	15,000
Total					45,000	45,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Government Buildings
Contact Finance Director
Type Maintenance
Useful Life 10
Category Building Repair & Maint
Priority 2 Very Important

Project # 24-Bldg-005
Project Name City Hall Maintenance

TCAAP No

Description **Total Project Cost: \$500,000**
 City Hall will require ongoing maintenance and replacement of items to maintain operational duties (carpet, painting, HVAC, etc.).

Justification
 Items will be due for replacement, and will save the City future repair costs by replacing them in the near-term.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	50,000	50,000	50,000	50,000	50,000	250,000
Total	50,000	50,000	50,000	50,000	50,000	250,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund	50,000	50,000	50,000	50,000	50,000	250,000
Total	50,000	50,000	50,000	50,000	50,000	250,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Government Buildings
Contact Building Official
Type Improvement
Useful Life 20-25
Category Building Repair & Maint
Priority 3 Important

Project # 25-Bldg-002
Project Name City Hall roof

TCAAP No

Description **Total Project Cost: \$160,000**
 Replace 9000 sq ft roof at City Hall.

Justification
 Placeholder for future project.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance		160,000				160,000
Total		160,000				160,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund		160,000				160,000
Total		160,000				160,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Government Buildings
Contact Building Official
Type Improvement
Useful Life 20-25
Category Building Repair & Maint
Priority 3 Important

Project # 28-Bldg-001
Project Name City Hall Air Handler Replacement

TCAAP No

Description **Total Project Cost: \$220,000**
 Replacement of the City Hall air handlers.

Justification
 Per the City's consultant in 2022, the air handlers at City Hall have between five and ten years of useful life left. These were installed when City Hall was built in the early 2000's.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance					220,000	220,000
Total					220,000	220,000

Funding Sources	2024	2025	2026	2027	2028	Total
Equipment/Building Replacement Fund					220,000	220,000
Total					220,000	220,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Parks Department
Contact Public Works Director
Type Improvement
Useful Life 20-25
Category Park Capital Improvements
Priority 3 Important

Project # 24-Park-001
Project Name Hard Court Rehabilitation

TCAAP No

Description	Total Project Cost: \$630,000
2024 Hazelnut Tennis Court - \$160,000 Arden Manor Court - \$160,000	
2025 Freeway Basketball Court - \$80,000 Arden Oaks Basketball Court - \$80,000	
2027 Ingerson Basketball Court - \$50,000 Sampson Basketball Court - \$50,000	
2029 Cummings and Royal Hills Park Hardcourt Acrylic - \$20,000	
2033 Valentine Park Basketball Court - \$30,000	

Justification
Proposed improvements are intended to maintain existing court surfaces. In general, a court surface life is approximately 25 years before cracks and pavement deformation require full reconstruction. Routine crack filling to prolong court surfaces is being performed.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	320,000	160,000		100,000		580,000
Total	320,000	160,000		100,000		580,000

Funding Sources	2024	2025	2026	2027	2028	Total
Capital Improvement Funds (PIR)	210,000	160,000		100,000		470,000
Grants	110,000					110,000
Total	320,000	160,000		100,000		580,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Parks Department
Contact Public Works Director
Type Improvement
Useful Life
Category Park Capital Improvements
Priority 4 Less Important

Project # 25-Park-001
Project Name Park Shelter Replacements

TCAAP No

Description	Total Project Cost: \$150,000
Replace park shelters (\$50,000 each):	
2025 - Cummings and Hazelnut	
2029 - Royal	

Justification
Shelters are deteriorating and reaching the end of service life.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance		100,000				100,000
Total		100,000				100,000

Funding Sources	2024	2025	2026	2027	2028	Total
Capital Improvement Funds (PIR)		100,000				100,000
Total		100,000				100,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Parks Department
Contact Park & Recreation Mgr
Type Improvement
Useful Life
Category Park Capital Equipment
Priority 3 Important

Project # 25-Park-002
Project Name Playground Structure Replacement

TCAAP No

Description	Total Project Cost: \$920,000
Play Structures are replaced on a 20 year replacement schedule.	
2025 Arden Oaks Park last replaced in 1999 - \$150,000 Freeway Park last replaced in 1998 - \$150,000	
2027 Ingerson Park last replaced in 2000 - \$170,000 Sampson Park last replaced 2001- \$150,000	
2029 Royal Hills Park last replaced 2002 - \$150,000	
2033 Valentine Park last replaced 2013 - \$150,000	

Justification
 In order to maintain playground structures that meet current safety guidelines, require a minimum amount of maintenance, and have replacement parts available, the City is attempting to maintain a replacement schedule for playground facilities based on available funds.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance		300,000		320,000		620,000
Total		300,000		320,000		620,000
Funding Sources	2024	2025	2026	2027	2028	Total
Capital Improvement Funds (PIR)		300,000		320,000		620,000
Total		300,000		320,000		620,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Parks Department
Contact Public Works Director
Type Improvement
Useful Life
Category Park Capital Improvements
Priority 3 Important

Project # 25-Park-003
Project Name Cummings Park Roof Maintenance

TCAAP No

Description **Total Project Cost: \$40,000**
 Repair or replace roof shingles at this park.
 2025 - Cummings Park

Justification
 Roofing materials are aging and deteriorating towards the end of the expected service life.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance		40,000				40,000
Total		40,000				40,000

Funding Sources	2024	2025	2026	2027	2028	Total
Capital Improvement Funds (PIR)		40,000				40,000
Total		40,000				40,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Parks Department
Contact Public Works Director
Type Improvement
Useful Life
Category Park Capital Improvements
Priority 4 Less Important

Project # 25-Park-004
Project Name Hazelnut Park Parking Lot Improvements

TCAAP No

Description **Total Project Cost: \$300,000**
 Pavement rehabilitation project involving full-depth reclamation.

Justification
 Pavement within the northern portion of lot is deteriorating and exceeding its service life. Parking lot resides on property owned by church and is available for public use under the terms of a Joint Use agreement.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance		300,000				300,000
Total		300,000				300,000

Funding Sources	2024	2025	2026	2027	2028	Total
Capital Improvement Funds (PIR)		300,000				300,000
Total		300,000				300,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Parks Department
Contact Public Works Director
Type Improvement
Useful Life 20
Category Park Capital Improvements
Priority n/a

Project # 25-Park-005
Project Name Old Hwy 10 Trail - 96 to Valentine Park

TCAAP No

Description **Total Project Cost: \$3,050,000**
 Construction of a new 6,500-foot in length, grade separated, 10-ft wide bituminous trail along the West side of Old Highway 10 from Lake Valentine Rd to Lakeshore Pl.

Justification
 The new trail will improve safety and adequately accommodate pedestrians & bicyclists along the Old Highway 10 Corridor between Lake Valentine Rd and Lakeshore Pl in Arden Hills. The proposed trail improvements will complete the North-South connection from MN-51 to Hwy-96.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance		2,800,000				2,800,000
Total		2,800,000				2,800,000

Funding Sources	2024	2025	2026	2027	2028	Total
Grants		1,400,000				1,400,000
Ramsey County		550,000				550,000
State Aid		850,000				850,000
Total		2,800,000				2,800,000

Budget Impact/Other
 The 6,500-feet of new trail will be the responsibility of the City to maintain. Maintenance includes, snow/ice control (seasonally), crack sealing and fog sealing (approx. every 5 years).

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Parks Department
Contact Public Works Director
Type Improvement
Useful Life 20
Category Park Capital Improvements
Priority n/a

Project # 26-Park-005
Project Name MN-51 Trail Connection

TCAAP No

Description **Total Project Cost: \$800,000**
 Proposed new trail construction. Involves 1,700-feet of 8-foot wide bituminous trail along the west side of MN-51 from the Roseville border to Snelling Avenue North.
 Potential wetland impacts and retaining wall needs near Johanna Marsh.

Justification
 This trail segment is identified as a proposed pathway on the City's master trail system map. It is also identified in the Metropolitan Council Regional Bicycle Transportation Network (RBTN) and is eligible for funding. MnDOT is scheduled to resurface MN-51 in 2026 within the proximity of this proposed trail segment.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance			800,000			800,000
Total			800,000			800,000

Funding Sources	2024	2025	2026	2027	2028	Total
Capital Improvement Funds (PIR)			500,000			500,000
Grants			300,000			300,000
Total			800,000			800,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Parks Department
Contact Public Works Director
Type Improvement
Useful Life
Category Park Capital Improvements
Priority 4 Less Important

Project # 27-Park-005
Project Name Perry Park Improvements

TCAAP No

Description **Total Project Cost: \$295,000**
 Pavement rehabilitation project involving full-depth reclamation, spot curb repairs, ADA improvements and subgrade soil corrections - \$250,000.
 Ball field grading - \$30,000.
 Warming House roof - \$15,000.

Justification
 Parking lot pavement is deteriorating and reaching the end of service life. Public Works has placed large area patches to extend usability. Cost of maintenance is increasing each year.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance				295,000		295,000
Total				295,000		295,000

Funding Sources	2024	2025	2026	2027	2028	Total
Capital Improvement Funds (PIR)				295,000		295,000
Total				295,000		295,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Parks Department
Contact Public Works Director
Type Improvement
Useful Life 20
Category Park Capital Improvements
Priority 3 Important

Project # 28-Park-001
Project Name Lake Johanna Blvd Trail

TCAAP No

Description **Total Project Cost: \$2,000,000**
 Construction of a new 8,100-feet in length, grade separated, 10-ft wide bituminous trail along Lake Johanna Blvd in the North/West orientation from County Rd D to Old Snelling Ave.

Justification
 The new trail will improve safety and adequately accommodate pedestrians & bicyclists along the Lake Johanna Boulevard Corridor between Old Snelling Ave and County Road D in Arden Hills. The proposed Lake Johanna Boulevard trail improvements will provide critical connections between Arden Hills neighborhoods, neighboring Cities, Tony Schmidt Regional Park, Bethel College and Mounds View High School.

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design				250,000	260,000	510,000
Construction/Maintenance					1,490,000	1,490,000
Total				250,000	1,750,000	2,000,000

Funding Sources	2024	2025	2026	2027	2028	Total
Capital Improvement Funds (PIR)				250,000	260,000	510,000
State Aid					1,490,000	1,490,000
Total				250,000	1,750,000	2,000,000

Budget Impact/Other
 The 8,100-feet of new trail will be the responsibility of the City to maintain. Maintenance includes, snow/ice control (seasonally), crack sealing and fog sealing (approx. every 5 years).

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Public Safety
Contact City Administrator
Type Equipment
Useful Life
Category Public Safety
Priority n/a

Project # 24-Pub-001
Project Name LJFD Engine/Ladder Replacement

TCAAP No

Description	Total Project Cost: \$942,820
Lake Johanna Fire Department provides the City with a Capital Budget each year outlining expected capital outflows the fire department has budgeted for the replacement of a fire engine in future years.	
2024 Ladder Replacement Total Cost: \$1,844,000 Arden Hills Cost: \$449,940	
2027 Engine Replacement Total Cost: \$960,000 Arden Hills Cost: \$234,240	
2029 Engine Replacement Total Cost: \$1,060,000 Arden Hills Cost: \$258,640	

Justification
More detailed explanations can be found in the Lake Johanna Capital Budget.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	449,940			234,240		684,180
Total	449,940			234,240		684,180

Funding Sources	2024	2025	2026	2027	2028	Total
Public Safety Capital Fund	449,940			234,240		684,180
Total	449,940			234,240		684,180

Budget Impact/Other
There are no impacts to the operating budget of the City as it contracts for Fire Services from Lake Johanna Fire Department. Any savings as a result of this project would be reflected in the fire services contract in reduced maintenance costs.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Public Safety
Contact City Administrator
Type Equipment
Useful Life
Category Public Safety
Priority n/a

Project # 24-Pub-002
Project Name LJFD Rescue/Command/Utility Vehicle Replacement

TCAAP No

Description	Total Project Cost: \$431,880
Lake Johanna Fire Department provides the City with a Capital Budget each year outlining expected capital outflows the fire department has budgeted for the replacement of Rescue/Command/Utility vehicles in future years.	
2024 Tire Replacement Total Cost: \$8,000 Arden Hills Cost: \$1,950	
2025 Command/Tire Replacement Total Cost: \$108,500 Arden Hills Cost: \$26,470	
2026 Rescue/Tire Replacement Total Cost: \$308,500 Arden Hills Cost: \$75,270	
2027 Command/Tire Replacement Total Cost: \$114,000 Arden Hills Cost: \$27,820	
2028 Rescue/Command/Utility/Tire Replacement Total Cost: \$849,000 Arden Hills Cost: \$207,160	
2029 Tire Replacement Total Cost: \$9,500 Arden Hills Cost: \$2,320	
2030 Rescue/Tire Replacement Total Cost: \$372,500 Arden Hills Cost: \$90,890	

Justification
 More detailed explanations can be found in the Lake Johanna Capital Budget.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	1,950	26,470	75,270	27,820	207,160	338,670
Total	1,950	26,470	75,270	27,820	207,160	338,670
Funding Sources	2024	2025	2026	2027	2028	Total
Public Safety Capital Fund	1,950	26,470	75,270	27,820	207,160	338,670
Total	1,950	26,470	75,270	27,820	207,160	338,670

Capital Improvement Plan

2024 *thru* 2028

Department Public Safety

City of Arden Hills, Minnesota

Contact City Administrator

Budget Impact/Other

There are no impacts to the operating budget of the City as it contracts for Fire Services from Lake Johanna Fire Department. Any savings as a result of this project would be reflected in the fire services contract in reduced maintenance costs.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Public Safety
Contact City Administrator
Type Equipment
Useful Life
Category Public Safety
Priority n/a

Project # 24-Pub-003
Project Name LJFD General Equipment

TCAAP No

Total Project Cost: \$336,460

Description

Lake Johanna Fire Department provides a detailed capital budget which includes the costs to each City.

2024 - Computers, mobile tablets, test SCBA bottles, hydraulic rescue tool, portable monitor, ladder equipment, console, Lexipol policy manual, set of irons
 Total Cost: \$147,410
 Arden Hills Cost: \$35,970

2025 - Computers, network devices, Lexipol policy manual
 Total Cost: \$24,410
 Arden Hills Cost: \$5,960

2026 SCBA Replacement
 Total Cost: \$720,000
 Arden Hills Cost: \$175,680

2027 Computers, network devices, radios, hydraulic rescue tool
 Total Cost: \$57,300
 Arden Hills Cost: \$13,980

There is a placeholder each year of up to \$15,000 based on historical analysis.

Justification

More detailed explanations can be found in the Lake Johanna Capital Budget.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	35,970	15,000	175,680	15,000	15,000	256,650
Total	35,970	15,000	175,680	15,000	15,000	256,650

Funding Sources	2024	2025	2026	2027	2028	Total
Public Safety Capital Fund	35,970	15,000	175,680	15,000	15,000	256,650
Total	35,970	15,000	175,680	15,000	15,000	256,650

Budget Impact/Other

There are no impacts to the operating budget of the City as it contracts for Fire Services from Lake Johanna Fire Department. Any savings as a result of this project would be reflected in the fire services contract in reduced maintenance costs.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Public Safety
Contact City Administrator
Type Equipment
Useful Life
Category Public Safety
Priority n/a

Project # 24-Pub-004
Project Name LJFD Station Capital

TCAAP No

Description **Total Project Cost: \$378,710**

Lake Johanna Fire Department provides the City with a Capital Budget each year outlining expected capital outflows.

2024 Station 120 gutters, bottle filler drinking fountains, Station 130 space upgrade and conference room A/V upgrade
 Total Cost: \$69,200
 Arden Hills Cost: \$16,890

2025 Station 140 roof, Station 130 remodel/addition and stucco redashing and EV charging infrastructure
 Total Cost: \$1,155,000
 Arden Hills Cost: \$281,820

There is a placeholder each year of up to \$10,000 based on historical analysis.

Justification

More detailed explanations can be found in the Lake Johanna Capital Budget.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	16,890	281,820	10,000	10,000	10,000	328,710
Total	16,890	281,820	10,000	10,000	10,000	328,710

Funding Sources	2024	2025	2026	2027	2028	Total
Public Safety Capital Fund	16,890	281,820	10,000	10,000	10,000	328,710
Total	16,890	281,820	10,000	10,000	10,000	328,710

Budget Impact/Other

There are no impacts to the operating budget of the City as it contracts for Fire Services from Lake Johanna Fire Department. Any savings as a result of this project would be reflected in the fire services contract in reduced maintenance costs.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Public Safety
Contact City Administrator
Type Improvement
Useful Life
Category Public Safety
Priority n/a

Project # 26-Pub-005
Project Name Lake Johanna Fire Dept Fire Station

TCAAP

Description **Total Project Cost:** \$2,104,500
 Construction of a new fire station.

Justification
 Maintaining the fire station is critical to public safety.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance			140,300	280,600	280,600	701,500
Total			140,300	280,600	280,600	701,500

Funding Sources	2024	2025	2026	2027	2028	Total
Public Safety Capital Fund			140,300	280,600	280,600	701,500
Total			140,300	280,600	280,600	701,500

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Sanitary Sewer Department
Contact Public Works Director
Type Maintenance
Useful Life 20
Category Sanitary Sewer Maintenance
Priority 2 Very Important

Project # 24-Sew-001
Project Name Lift Station Rehabilitation

TCAAP No

Description	Total Project Cost: \$1,335,000
Rehabilitation of lift stations to standardize and replace aging equipment, including pumps and electrical panels.	
2024	
Lift Station 5 (last update 2012) - Forcemain \$435,000	
Lift Station 5 (last update 2012) - Pumps, base and electronics \$115,000	
Lift Station 2 (last update 2012) - Pumps, base and electronics \$115,000	
2025	
Lift Station 1 (last update 2012) - Pumps, base and electronics \$105,000	
Lift Station 9 (last update 2013) - Pumps, base and electronics \$105,000	
2027	
Lift Station 8 (last update 2012) - Pumps, base and electronics \$155,000	
Lift Station 11 (last update 2016) - Pumps, base and electronics \$105,000	
2029	
Lift Station 12 (last update 2012) - Pumps, base and electronics \$100,000	
Lift Station 4 (last update 2013) - Pumps, base and electronics \$100,000	

Justification
 The City has maintained a program to refurbish and update sanitary sewer lift stations on a 10-year cycle for reliability, technology and risk management.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	665,000	210,000		260,000		1,135,000
Total	665,000	210,000		260,000		1,135,000

Funding Sources	2024	2025	2026	2027	2028	Total
Sanitary Sewer Utility Fund	665,000	210,000		260,000		1,135,000
Total	665,000	210,000		260,000		1,135,000

Budget Impact/Other
 Reduced maintenance costs.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Sanitary Sewer Department
Contact Public Works Director
Type Maintenance
Useful Life 30
Category Sanitary Sewer Maintenance
Priority 2 Very Important

Project # 24-Sew-002
Project Name Sewer Lining/Rehabilitation

TCAAP No

Description	Total Project Cost: \$2,430,000
Sewer Lining and Rehabilitation of the sanitary sewer system on a 2-year cycle.	
(2024): Arden View Drive Neighborhood	
(2025): Glen Arden Neighborhood	
(2027): Venus Avenue Neighborhood	
(2029): Lift Station 2 Service Trail	
(2031): Hamline Avenue, Eide Circle, Floral Park connection	
(2033): Ingerson Neighborhood	

Justification
As part of our sanitary sewer program, lines found with holes and cracks allowing for infiltration should be lined or repaired as needed. As the sewer infrastructure is aging, staff will continue to perform sewer inspections and identify locations needing sewer lining and other sewer improvements.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	415,000	400,000		640,000		1,455,000
Total	415,000	400,000		640,000		1,455,000

Funding Sources	2024	2025	2026	2027	2028	Total
Sanitary Sewer Utility Fund	415,000	400,000		640,000		1,455,000
Total	415,000	400,000		640,000		1,455,000

Budget Impact/Other
This project will help the overall I&I reduction program.

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Street Department
Contact Public Works Director
Type Improvement
Useful Life 20-25
Category Streets: Reconstruction
Priority 2 Very Important

Project # 24-Str-001
Project Name 2024 PMP

TCAAP No

Description **Total Project Cost:** \$3,001,100
Pavement Management Program (PMP) improvements consisting of spot curb repair, resurfacing or full depth reclamation and new bituminous pavement, repairs to storm sewer inlets, drainage improvements, repairs to sanitary sewer manholes and castings, watermain improvements, hydrant and valve repairs. Street segments include Colleen Avenue/McClung (Hamline to Snelling), Brian Knoll Drive & Ct, Norma Avenue (Colleen to Dawn Circle), Arden Vista Ct, Royal Hills (Snelling to Arden View Dr), Kiethson Drive (96 South), Royal Lane (Norma to Floral) and James Avenue.

Justification
Pavement conditions are deteriorating with condition ratings from 24 to 57. Proposed improvements are necessary to continue safe and reliable street and utility services. These improvements will address the increasing costs for patching and maintaining highly deteriorated street pavement within the City.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	3,001,100					3,001,100
Total	3,001,100					3,001,100

Funding Sources	2024	2025	2026	2027	2028	Total
Capital Improvement Funds (PIR)	900,700					900,700
Other	735,500					735,500
Sanitary Sewer Utility Fund	167,300					167,300
Surface Water Mgmt Utility Funds	978,000					978,000
Water Utility Funds	219,600					219,600
Total	3,001,100					3,001,100

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Street Department
Contact Public Works Director
Type Improvement
Useful Life 20-25
Category Streets: Reconstruction
Priority 2 Very Important

Project # 26-Str-001
Project Name 2026 PMP

TCAAP No

Description **Total Project Cost: \$1,955,000**
 Pavement Management Program (PMP) improvements consisting of spot curb repair, resurfacing or full depth reclamation and new bituminous pavement, repairs to storm sewer inlets, repairs to sanitary sewer manholes and castings, hydrant and valve repairs. Street segments include: Karth Lake Dr (Pleasant Dr to Cul-de-Sac), Pleasant Drive (Amble to Karth Lake Dr), Pleasant Circle, Amble Drive (Karth Lake Dr to Lexington Avenue), Karth Lake Circle, Glenhill Road and Cummings Park Drive. Retaining wall rehab, BMP-Phase 2 and outfalls grit chamber additions.

Justification
 Pavement conditions are showing distress with condition ratings from 33 to 62, with exception of one segment of Pleasant Dr. Pavement conditions will continue to decline. Proposed improvements are necessary to continue safe and reliable street and utility services. These improvements will address the increasing costs for patching and maintaining highly deteriorated street pavement within the City.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance			1,955,000			1,955,000
Total			1,955,000			1,955,000

Funding Sources	2024	2025	2026	2027	2028	Total
Capital Improvement Funds (PIR)			550,000			550,000
Other			670,000			670,000
Other City Governments			30,000			30,000
Sanitary Sewer Utility Fund			135,000			135,000
State Aid			100,000			100,000
Surface Water Mgmt Utility Funds			410,000			410,000
Water Utility Funds			60,000			60,000
Total			1,955,000			1,955,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Street Department
Contact Public Works Director
Type Improvement
Useful Life 20-25
Category Streets: Reconstruction
Priority 2 Very Important

Project # 28-Str-001
Project Name 2028 PMP

TCAAP No

Description **Total Project Cost: \$3,765,000**
 Pavement Management Program (PMP) improvements consisting of spot curb repair, resurfacing or full depth reclamation and new bituminous pavement, repairs to storm sewer inlets, repairs to sanitary sewer manholes and castings, hydrant and valve repairs. Street segments include: Benton Way loop south of Harriet, Tiller Lane (Lexington to Cannon Ave), Cannon Ave (Tiller Ln to Dunlap), Dunlap (Cannon Ave to Tiller Lane), Ingerson Rd, Ingerson Ct, Hamline Ave N (Hamline Ave N to Ingerson Rd), Pine Tree Dr, Harriet Ave, Walden Pl, Lametti Ln, Lametti Ct, Bussard Ct, Hunters Ct, Fernwood St, Fernwood Ct, Dellwood Ave and Carlton Dr. Dredging Fernwood sediment pond and adding grit chambers, pipe lining dual storm crossing Hamline Ave N and 2-400 ft sanitary sewer 10-inch forcemain rehab.

Justification
 Pavement conditions are showing distress with condition ratings from 15 to 59. Pavement conditions will continue to decline. Proposed improvements are necessary to continue safe and reliable street and utility services. These improvements will address the increasing costs for patching and maintaining highly deteriorated street pavement within the City.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance					3,765,000	3,765,000
Total					3,765,000	3,765,000

Funding Sources	2024	2025	2026	2027	2028	Total
Capital Improvement Funds (PIR)					775,000	775,000
Other					1,200,000	1,200,000
Sanitary Sewer Utility Fund					340,000	340,000
State Aid					350,000	350,000
Surface Water Mgmt Utility Funds					950,000	950,000
Water Utility Funds					150,000	150,000
Total					3,765,000	3,765,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Water Department
Contact Public Works Director
Type Unassigned
Useful Life 10
Category Utility Maintenance
Priority 2 Very Important

Project # 24-W-001
Project Name Water Tower Maintenance

TCAAP No

Total Project Cost: \$830,000

Description

2024 - South Water Tower maintenance.
 Clean, inspect and repair tank interior of this 1 million gallon storage facility in accordance with MN Department of Health guidelines.

2026 - North Water Tower order inspection report.

2027 - North Water Tower maintenance.
 Clean, inspect and repair tank interior of this 500,000 gallon storage facility in accordance with MN Department of Health guidelines.

2030 - South Water Tower order inspection report.

2031 - South Water Tower maintenance.
 Clean, inspect and repair tank interior of this 1 million gallon storage facility in accordance with MN Department of Health guidelines.

2033 - North Water Tower order inspection report.

2034 - North Water Tower maintenance.
 Clean, inspect and repair tank interior of this 500,000 gallon storage facility in accordance with MN Department of Health guidelines.

Listed costs are estimates only. Inspections will determine the extent of minor repairs required.

Justification

The MN Department of Health recommends that storage facilities for public water supply systems are inspected and maintained on a 5-year cycle.

Last rehab on South Tower was completed in 2013 (\$816,256). Next one due in 2038.
 Last rehab on North Tower was completed in 2018 (\$608,125). Next one due in 2043.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	350,000		10,000	150,000		510,000
Total	350,000		10,000	150,000		510,000

Funding Sources	2024	2025	2026	2027	2028	Total
Water Utility Funds	350,000		10,000	150,000		510,000
Total	350,000		10,000	150,000		510,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Water Department
Contact Public Works Director
Type Improvement
Useful Life 20
Category Utility Improvements
Priority 3 Important

Project # 24-W-003
Project Name Water Meter Replacement & Lead/Copper Inventory

TCAAP No

Description **Total Project Cost: \$1,425,000**
 Commercial water meters were replaced in 1997. Residential water meters were replaced in 2000. Meter Readers were replaced in 2012. This is a placeholder for replacing them throughout the City. \$25,000 budgeted in 2024 for consultant work.

Justification
 Meters are at the end of their useful life. MN Dept of Health requires a lead/copper inventory.

Expenditures	2024	2025	2026	2027	2028	Total
Other	525,000	900,000				1,425,000
Total	525,000	900,000				1,425,000

Funding Sources	2024	2025	2026	2027	2028	Total
Water Utility Funds	525,000	900,000				1,425,000
Total	525,000	900,000				1,425,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Water Department
Contact Public Works Director
Type Unassigned
Useful Life 30
Category Utility Improvements
Priority 2 Very Important

Project # 24-W-004
Project Name Trunk Water Main Improvements - Roseville

TCAAP No

Description **Total Project Cost: \$385,000**
 Proposed trunk watermain upgrade to 1,600 feet of existing 12-inch CIP to 16-inch DIP or PVC. Located within the City of Roseville along Hamline Avenue from Josephine Road to Glenhill Road.

Justification
 This upgrade is vital to support the future TCAAP development by allowing the future water tower to operate at appropriate water levels.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	385,000					385,000
Total	385,000					385,000

Funding Sources	2024	2025	2026	2027	2028	Total
Water Utility Funds	385,000					385,000
Total	385,000					385,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Water Department
Contact Public Works Director
Type Operational Maintenance
Useful Life
Category Utility Improvements
Priority 3 Important

Project # 25-W-001
Project Name Water System Model Update

TCAAP No

Description **Total Project Cost: \$40,000**
 Conduct a Water System Model update.

Justification
 The last water model was conducted in 2019. Since then upgrades have been made at critical locations of the water distribution system. An update is needed to show current conditions.

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design		40,000				40,000
Total		40,000				40,000

Funding Sources	2024	2025	2026	2027	2028	Total
Water Utility Funds		40,000				40,000
Total		40,000				40,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Water Department
Contact Public Works Director
Type Unassigned
Useful Life 20
Category Utility Maintenance
Priority 2 Very Important

Project # 25-W-002
Project Name **Booster Station Improvements**

TCAAP No

Description **Total Project Cost: \$150,000**
 Rehabilitation of pumps, motors, electrical system and building components. This project begins a proactive process to address aging mechanical equipment to minimize station failures and unscheduled outages. Staff will conduct further evaluation of system components to identify specific improvements and refine cost estimates in 2023.

Justification
 The booster station is a critical component of the water distribution system to supply water to the northern portion of the City. Proactive rehabilitation will better manage risks associated with water supply disruptions.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance		150,000				150,000
Total		150,000				150,000

Funding Sources	2024	2025	2026	2027	2028	Total
Water Utility Funds		150,000				150,000
Total		150,000				150,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Water Department
Contact Public Works Director
Type Unassigned
Useful Life 30
Category Utility Maintenance
Priority 3 Important

Project # 26-W-002
Project Name MN-51 Water & Sewer Forcemain Crossings

TCAAP No

Description **Total Project Cost:** \$275,000
 Proposed replacement of watermain crossings along MN-51 at Glenhill Road (8-inch CIP), between Cummings Lane and Ingerson Road (8-inch CIP), and near Red Fox Road (12-inch CIP). New watermain will consist of DIP or PVC.
 Approximately 300ft (6-inch CIP) Sanitary Forcemain under MN-51 within MnDOT right of way.

Justification
 The existing watermain material is CIP and over 50 years old. CIP is more prone to breaks as it ages compared to DIP or PVC. These crossings are vital to supplying consistent water distribution on each side of MN-51. MnDOT is scheduled to resurface MN-51 in 2026.

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design	35,000					35,000
Construction/Maintenance			240,000			240,000
Total	35,000		240,000			275,000

Funding Sources	2024	2025	2026	2027	2028	Total
Sanitary Sewer Utility Fund	17,500		50,000			67,500
Water Utility Funds	17,500		190,000			207,500
Total	35,000		240,000			275,000

Budget Impact/Other

Capital Improvement Plan
City of Arden Hills, Minnesota

2024 *thru* 2028

Department Water Department
Contact Public Works Director
Type Unassigned
Useful Life 10
Category Utility Maintenance
Priority 2 Very Important

Project # 26-W-003
Project Name Trunk Water Main Improvements

TCAAP No

Description **Total Project Cost: \$40,000**
 Evaluated the condition of 16" water main between North and South towers to determine the degree of corrosion and deterioration in 2020-2021. The evaluation will develop a long-term plan for rehabilitation of this critical water main segment. Inspection via ultrasonic testing is needed to evaluate existing conditions in critical locations along the Trunk Watermain.
 2026 - Evaluation at Hamline Ave N near Ingerson and Dunlap St N near Ingerson
 2028 - Inspections and testing at Dunlap St N near Grey Fox Road

Justification
 The trunk water main extending between the north and south elevated storage tanks is one of the most important and critical segments of the water distribution system for supplying water to the northern portion of the City. Segments of the water main have been in service for more than 52 years.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance			20,000		20,000	40,000
Total			20,000		20,000	40,000

Funding Sources	2024	2025	2026	2027	2028	Total
Water Utility Funds			20,000		20,000	40,000
Total			20,000		20,000	40,000

Budget Impact/Other

City of Arden Hills, Minnesota

Capital Improvement Plan

2024 thru 2028

FUNDING SOURCE SUMMARY

Source	2024	2025	2026	2027	2028	Total
Capital Improvement Funds (PIR)	1,110,700	900,000	1,050,000	965,000	1,035,000	5,060,700
EDA General Fund		270,000		40,000		310,000
Equipment/Building Replacement Fund	351,150	777,670	377,500	671,500	625,500	2,803,320
Grants	110,000	1,400,000	300,000			1,810,000
Other	735,500		670,000		1,200,000	2,605,500
Other City Governments			30,000			30,000
Public Safety Capital Fund	504,750	323,290	401,250	567,660	512,760	2,309,710
Ramsey County		550,000				550,000
Sanitary Sewer Utility Fund	1,419,800	610,000	330,000	900,000	412,500	3,672,300
State Aid		850,000	100,000		1,840,000	2,790,000
Surface Water Mgmt Utility Funds	978,000		410,000		950,000	2,338,000
Trade-In Value	44,000	99,500	49,500	96,500	86,000	375,500
Water Utility Funds	1,497,100	1,090,000	280,000	295,000	170,000	3,332,100
GRAND TOTAL	6,751,000	6,870,460	3,998,250	3,535,660	6,831,760	27,987,130

City of Arden Hills, Minnesota

Capital Improvement Plan

2024 thru 2028

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	2024	2025	2026	2027	2028	Total
Capital Improvement Funds (PIR)								
Hard Court Rehabilitation	24-Park-001	3	210,000	160,000		100,000		470,000
2024 PMP	24-Str-001	2	900,700					900,700
Park Shelter Replacements	25-Park-001	4		100,000				100,000
Playground Structure Replacement	25-Park-002	3		300,000		320,000		620,000
Cummings Park Roof Maintenance	25-Park-003	3		40,000				40,000
Hazelnut Park Parking Lot Improvements	25-Park-004	4		300,000				300,000
MN-51 Trail Connection	26-Park-005	n/a			500,000			500,000
2026 PMP	26-Str-001	2			550,000			550,000
Perry Park Improvements	27-Park-005	4				295,000		295,000
Lake Johanna Blvd Trail	28-Park-001	3				250,000	260,000	510,000
2028 PMP	28-Str-001	2					775,000	775,000
Capital Improvement Funds (PIR) Total			1,110,700	900,000	1,050,000	965,000	1,035,000	5,060,700
EDA General Fund								
Gateway Signs	25-EDA-001	n/a		270,000		40,000		310,000
EDA General Fund Total				270,000		40,000		310,000
Equipment/Building Replacement Fun								
City Hall Maintenance	24-Bldg-005	2	50,000	50,000	50,000	50,000	50,000	250,000
Trade in Program Toro Z Mowers #473 & #474	24-Eqp-001	3	30,000			30,000		60,000
Replace Bobcat Broom Attachment #475	24-Eqp-002	3	5,000					5,000
Replace Bobcat Forestry Head Attachment #464	24-Eqp-003	2	22,500					22,500
Emergency Generator Replacement Schedule	24-Eqp-004	2					72,500	72,500
Replace 2012 F-450 Dump Body/Plow Truck #441	24-EqpV-001	3	100,000					100,000
Replace 2012 Int'l Plow Wing Truck #115	24-EqpV-002	n/a	143,650	150,170				293,820
City Hall roof	25-Bldg-002	3		160,000				160,000
Replace 1993 Case 621 Loader #103	25-Eqp-001	n/a		245,000				245,000
Replace 1996 Wacker 880 Roller #106	25-Eqp-002	3		24,500				24,500
Replace 2006 Felling Trailer #415	25-Eqp-003	3		8,000				8,000
Replace 2020 Bobcat Toolcat #461	25-Eqp-004	2		45,000				45,000
Replace 2013 Ford F-450 Plow/Dump Truck #318	25-EqpV-001	3		95,000				95,000
Replace 2018 Toro Large Area Mower #457	26-Eqp-001	3			80,000			80,000
Replace 1996 Redi-Haul Trailer #108	26-Eqp-002	3			10,500			10,500
Replace 2016 F-350 w/V-Plow and Liftgate #215	26-EqpV-001	3			65,000			65,000
Replace 2013 Ford Escape #504	26-EqpV-003	n/a			32,000			32,000
Replace Bobcat Snowblower Attachment #467	27-Eqp-001	4				6,500		6,500
Replace 2000 Backhoe #204	27-Eqp-002	3				145,000		145,000
Replace 2009 Sterling Acterra Truck #431	27-EqpV-001	3			140,000	125,000		265,000
Replace 2016 F-350 Pickup w/Liftgate #455	27-EqpV-002	4				70,000		70,000
Replace 2015 Ford F-450 Plow/Dump Truck #320	27-EqpV-003	2				95,000		95,000
City Hall Air Handler Replacement	28-Bldg-001	3					220,000	220,000
Replace Bobcat Snowblower 84" #118	28-Eqp-001	3					7,000	7,000

Source	Project #	Priority	2024	2025	2026	2027	2028	Total
Replace 2009 Husqavarna Pavement Saw #113	28-Eqp-002	3					7,500	7,500
Replace 1998 Tow Behind Air Compressor #107	28-Eqp-003	3					33,500	33,500
Replace 2016 Stepp Asphalt Patch Trailer #121	28-Eqp-004	3					50,000	50,000
Replace 2017 Mack Plow/Wing/Dump Truck #123	28-EqpV-001	5				150,000	155,000	305,000
Replace 2019 Ford F-150 Ext Cab w/Toolbox #601	28-EqpV-002	3					30,000	30,000
Equipment/Building Replacement Fund Total			351,150	777,670	377,500	671,500	625,500	2,803,320
Grants								
Hard Court Rehabilitation	24-Park-001	3	110,000					110,000
Old Hwy 10 Trail - 96 to Valentine Park	25-Park-005	n/a		1,400,000				1,400,000
MN-51 Trail Connection	26-Park-005	n/a			300,000			300,000
Grants Total			110,000	1,400,000	300,000			1,810,000
Other								
2024 PMP	24-Str-001	2	735,500					735,500
2026 PMP	26-Str-001	2			670,000			670,000
2028 PMP	28-Str-001	2					1,200,000	1,200,000
Other Total			735,500		670,000		1,200,000	2,605,500
Other City Governments								
2026 PMP	26-Str-001	2			30,000			30,000
Other City Governments Total					30,000			30,000
Public Safety Capital Fund								
LJFD Engine/Ladder Replacement	24-Pub-001	n/a	449,940			234,240		684,180
LJFD Rescue/Command/Utility Vehicle Replacement	24-Pub-002	n/a	1,950	26,470	75,270	27,820	207,160	338,670
LJFD General Equipment	24-Pub-003	n/a	35,970	15,000	175,680	15,000	15,000	256,650
LJFD Station Capital	24-Pub-004	n/a	16,890	281,820	10,000	10,000	10,000	328,710
Lake Johanna Fire Dept Fire Station	26-Pub-005	n/a			140,300	280,600	280,600	701,500
Public Safety Capital Fund Total			504,750	323,290	401,250	567,660	512,760	2,309,710
Ramsey County								
Old Hwy 10 Trail - 96 to Valentine Park	25-Park-005	n/a		550,000				550,000
Ramsey County Total				550,000				550,000
Sanitary Sewer Utility Fund								
Emergency Generator Replacement Schedule	24-Eqp-004	2	155,000		145,000		72,500	372,500
Lift Station Rehabilitation	24-Sew-001	2	665,000	210,000		260,000		1,135,000
Sewer Lining/Rehabilitation	24-Sew-002	2	415,000	400,000		640,000		1,455,000
2024 PMP	24-Str-001	2	167,300					167,300
2026 PMP	26-Str-001	2			135,000			135,000
MN-51 Water & Sewer Forcemain Crossings	26-W-002	3	17,500		50,000			67,500
2028 PMP	28-Str-001	2					340,000	340,000
Sanitary Sewer Utility Fund Total			1,419,800	610,000	330,000	900,000	412,500	3,672,300

Source	Project #	Priority	2024	2025	2026	2027	2028	Total
State Aid								
Old Hwy 10 Trail - 96 to Valentine Park	25-Park-005	n/a		850,000				850,000
2026 PMP	26-Str-001	2			100,000			100,000
Lake Johanna Blvd Trail	28-Park-001	3					1,490,000	1,490,000
2028 PMP	28-Str-001	2					350,000	350,000
State Aid Total				850,000	100,000		1,840,000	2,790,000
Surface Water Mgmt Utility Funds								
2024 PMP	24-Str-001	2	978,000					978,000
2026 PMP	26-Str-001	2			410,000			410,000
2028 PMP	28-Str-001	2					950,000	950,000
Surface Water Mgmt Utility Funds Total			978,000		410,000		950,000	2,338,000
Trade-In Value								
Trade in Program Toro Z Mowers #473 & #474	24-Eqp-001	3	15,000			15,000		30,000
Replace Bobcat Broom Attachment #475	24-Eqp-002	3	1,500					1,500
Replace Bobcat Forestry Head Attachment #464	24-Eqp-003	2	2,500					2,500
Emergency Generator Replacement Schedule	24-Eqp-004	2	5,000		5,000	5,000	5,000	20,000
Replace 2012 F-450 Dump Body/Plow Truck #441	24-EqpV-001	3	20,000					20,000
Replace 2012 Int'l Plow Wing Truck #115	24-EqpV-002	n/a		30,000				30,000
Replace 1993 Case 621 Loader #103	25-Eqp-001	n/a		15,000				15,000
Replace 1996 Wacker 880 Roller #106	25-Eqp-002	3		500				500
Replace 2006 Felling Trailer #415	25-Eqp-003	3		4,000				4,000
Replace 2020 Bobcat Toolcat #461	25-Eqp-004	2		25,000				25,000
Replace 2013 Ford F-450 Plow/Dump Truck #318	25-EqpV-001	3		25,000				25,000
Replace 2018 Toro Large Area Mower #457	26-Eqp-001	3			20,000			20,000
Replace 1996 Redi-Haul Trailer #108	26-Eqp-002	3			1,500			1,500
Replace 2016 F-350 w/V-Plow and Liftgate #215	26-EqpV-001	3			15,000			15,000
Replace 2013 Ford Escape #504	26-EqpV-003	n/a			8,000			8,000
Replace Bobcat Snowblower Attachment #467	27-Eqp-001	4				1,500		1,500
Replace 2000 Backhoe #204	27-Eqp-002	3				15,000		15,000
Replace 2009 Sterling Acterra Truck #431	27-EqpV-001	3				25,000		25,000
Replace 2016 F-350 Pickup w/Liftgate #455	27-EqpV-002	4				10,000		10,000
Replace 2015 Ford F-450 Plow/Dump Truck #320	27-EqpV-003	2				25,000		25,000
Replace Bobcat Snowblower 84" #118	28-Eqp-001	3					2,000	2,000
Replace 2009 Husqavarna Pavement Saw #113	28-Eqp-002	3					2,500	2,500
Replace 1998 Tow Behind Air Compressor #107	28-Eqp-003	3					1,500	1,500
Replace 2016 Stepp Asphalt Patch Trailer #121	28-Eqp-004	3					25,000	25,000
Replace 2017 Mack Plow/Wing/Dump Truck #123	28-EqpV-001	5					35,000	35,000
Replace 2019 Ford F-150 Ext Cab w/Toolbox #601	28-EqpV-002	3					15,000	15,000
Trade-In Value Total			44,000	99,500	49,500	96,500	86,000	375,500
Water Utility Funds								
Emergency Generator Replacement Schedule	24-Eqp-004	2				145,000		145,000
2024 PMP	24-Str-001	2	219,600					219,600
Water Tower Maintenance	24-W-001	2	350,000		10,000	150,000		510,000
Water Meter Replacement & Lead/Copper Inventory	24-W-003	3	525,000	900,000				1,425,000
Trunk Water Main Improvements - Roseville	24-W-004	2	385,000					385,000
Water System Model Update	25-W-001	3		40,000				40,000
Booster Station Improvements	25-W-002	2		150,000				150,000

Source	Project #	Priority	2024	2025	2026	2027	2028	Total
2026 PMP	26-Str-001	2			60,000			60,000
MN-51 Water & Sewer Forcemain Crossings	26-W-002	3	17,500		190,000			207,500
Trunk Water Main Improvements	26-W-003	2			20,000		20,000	40,000
2028 PMP	28-Str-001	2					150,000	150,000
Water Utility Funds Total			1,497,100	1,090,000	280,000	295,000	170,000	3,332,100
GRAND TOTAL			6,751,000	6,870,460	3,998,250	3,535,660	6,831,760	27,987,130

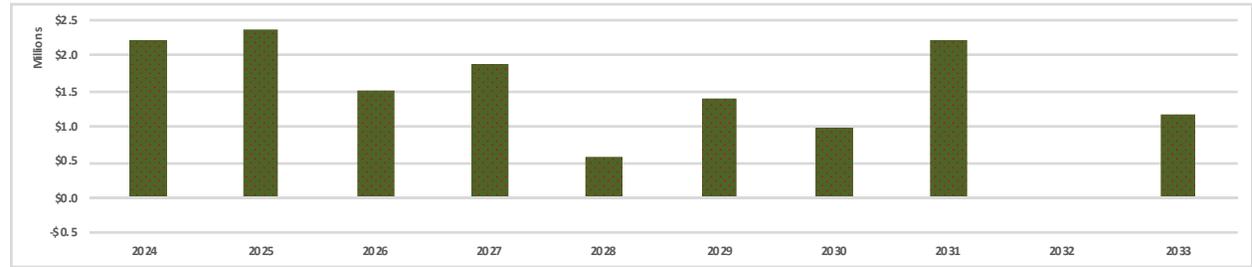
City of Arden Hills, Minnesota
Capital Improvement Plan
SOURCES AND USES OF FUNDS

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Capital Improvement Funds (PIR)											
Beginning Balance	5,308,157	3,358,308	2,222,703	2,332,003	1,496,243	1,848,083	542,043	1,364,643	977,243	2,200,803	(32,137)
Revenues and Other Fund Sources											
Donations - Bethel	150,000	-	-	-	-	-	-	-	-	-	-
Transfers	171,140	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
Special Assessments	297,400	311,189	322,830	297,770	380,370	332,490	426,130	426,130	537,090	490,590	663,772
MSA State Street Aid (cash basis)	-	27,936	315,000	315,000	315,000	315,000	315,000	315,000	315,000	315,000	315,000
LGA	-	121,470	121,470	121,470	121,470	121,470	121,470	121,470	121,470	121,470	121,470
Grants	509,410	110,000	-	330,000	-	-	50,000	-	-	-	-
Tax Levy	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Total Revenues and Other Fund Sources	1,377,950	820,595	1,009,300	1,314,240	1,066,840	1,018,960	1,162,600	1,112,600	1,223,560	1,177,060	1,350,242
Expenditures and Uses											
Hard Court Rehabilitation	-	(320,000)	(160,000)	-	(100,000)	-	(20,000)	-	-	-	(30,000)
Arden Manor Park Improvements	(437,480)	-	-	-	-	-	-	-	-	-	-
Floral Park Improvements	(642,210)	-	-	-	-	-	-	-	-	-	-
Park Roof Maintenance	(50,000)	-	(40,000)	-	-	-	-	-	-	-	-
Playground Structure Replacement	-	-	(300,000)	-	(320,000)	-	(150,000)	-	-	-	(150,000)
Park Shelter Replacements	-	-	(100,000)	-	-	-	(50,000)	-	-	-	-
MVHS Trail	(577,040)	-	-	-	-	-	-	-	-	-	-
MN-51 Trail Connection	-	-	-	(800,000)	-	-	-	-	-	-	-
Hazelnut Park Parking Lot	-	-	(300,000)	-	-	-	-	-	-	-	-
Perry Park Improvements	-	-	-	-	(295,000)	-	-	-	-	-	-
Old Highway 10 Trail, Lake Valentine to Hwy 96	(250,000)	-	-	-	-	-	-	-	-	-	-
2021 PMP - Hazelnut Neighborhood	(7,670)	-	-	-	-	-	-	-	-	-	-
Arden Oaks Neighborhood Streets	(186,390)	-	-	-	-	-	-	-	-	-	-
Old Snelling Ave PMP, CR E - Hwy 51	(49,150)	-	-	-	-	-	-	-	-	-	-
Lexington Improvements	(242,179)	-	-	-	-	-	-	-	-	-	-
Old Snelling Ave/CR E Intersection Improvements	(885,680)	-	-	-	-	-	-	-	-	-	-
2024 PMP	-	(1,636,200)	-	-	-	-	-	-	-	-	-
2026 PMP	-	-	-	(1,350,000)	-	-	-	-	-	-	-
2028 PMP	-	-	-	-	-	(2,325,000)	-	-	-	-	-
2030 PMP	-	-	-	-	-	-	-	(1,500,000)	-	-	-
2032 PMP	-	-	-	-	-	-	-	-	-	(3,410,000)	-
Sanitary Sewer Lining - Venus Neighborhood	-	-	-	-	-	-	(120,000)	-	-	-	-
Total Expenditures and Uses	(3,327,799)	(1,956,200)	(900,000)	(2,150,000)	(715,000)	(2,325,000)	(340,000)	(1,500,000)	-	(3,410,000)	(180,000)
Change in Fund Balance	(1,949,849)	(1,135,605)	109,300	(835,760)	351,840	(1,306,040)	822,600	(387,400)	1,223,560	(2,232,940)	1,170,242
Ending Balance	3,358,308	2,222,703	2,332,003	1,496,243	1,848,083	542,043	1,364,643	977,243	2,200,803	(32,137)	1,138,105

City of Arden Hills, Minnesota
 Capital Improvement Plan
 SOURCES AND USES OF FUNDS

2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033

Capital Improvement Funds (PIR)



Revenues and Expenditures for 2 Trail Projects

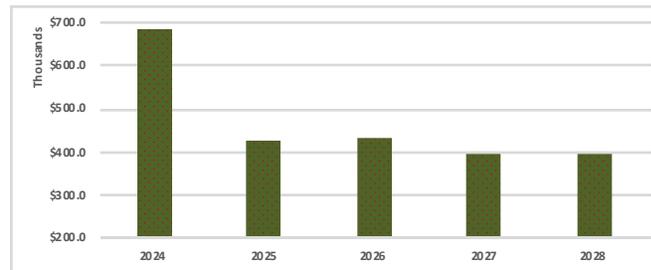
MSA State Street Aid (cash basis)	-	-	-	-	-	-	-	-	-	-
Grants	-	-	1,950,000	-	-	-	-	-	-	-
Old Highway 10 Trail, Lake Valentine to Hwy 96	-	-	(2,800,000)	-	-	-	-	-	-	-
Lake Johanna Trail	-	-	-	-	(250,000)	(1,750,000)	-	-	-	-
Ending Balance	3,358,308	2,222,703	1,482,003	646,243	748,083	(2,307,957)	(1,485,357)	(1,872,757)	(649,197)	(2,882,137)

City of Arden Hills, Minnesota
 Capital Improvement Plan
 SOURCES AND USES OF FUNDS

2023 2024 2025 2026 2027 2028

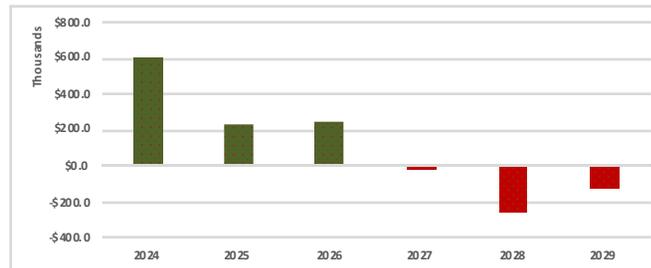
EDA General Fund

Beginning Balance	662,514	674,964	686,624	425,634	431,914	395,374
Revenues and Other Fund Sources						
Interest Income	-	-	-	-	-	-
Tax Levy	100,000	100,000	100,000	100,000	100,000	100,000
Total Revenues and Other Fund Sources	100,000	100,000	100,000	100,000	100,000	100,000
Expenditures and Uses						
Gateway Signs	-	-	(270,000)	-	(40,000)	-
Operating Expenditures	(87,550)	(88,340)	(90,990)	(93,720)	(96,540)	(99,440)
Total Expenditures and Uses	(87,550)	(88,340)	(360,990)	(93,720)	(136,540)	(99,440)
Change in Fund Balance	12,450	11,660	(260,990)	6,280	(36,540)	560
Ending Balance	674,964	686,624	425,634	431,914	395,374	395,934



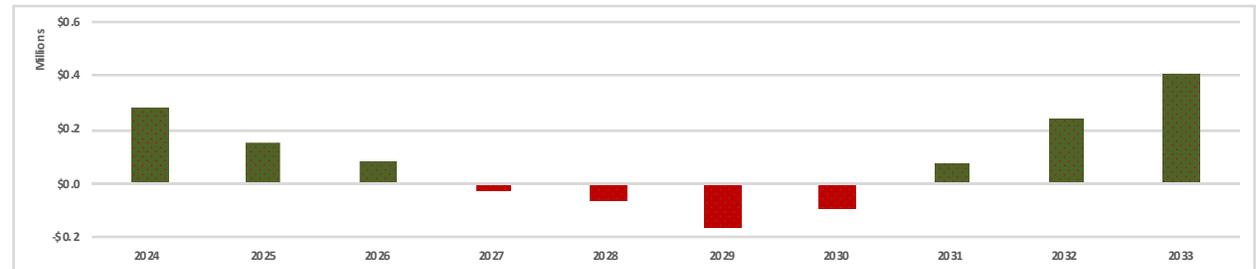
City of Arden Hills, Minnesota
 Capital Improvement Plan
 SOURCES AND USES OF FUNDS

	2023	2024	2025	2026	2027	2028	2029
Equipment/Building Replacement Fund							
Beginning Balance	245,914	383,484	602,334	224,664	247,164	(24,336)	(249,836)
Revenues and Other Fund Sources							
Transfers from Utility funds	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Interest Income	-	-	-	-	-	-	-
Trade in Value	54,000	39,000	99,500	44,500	91,500	83,500	25,000
Tax Levy	50,000	270,000	100,000	100,000	100,000	100,000	100,000
Total Revenues and Other Fund Sources	404,000	609,000	499,500	444,500	491,500	483,500	425,000
Expenditures and Uses							
HVAC	-	-	-	-	-	(220,000)	-
Parking Lot	(47,250)	-	-	-	-	-	-
Roof	-	-	(160,000)	-	-	-	-
Maintenance/repair placeholder	-	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Vehicles	(130,000)	(263,650)	(300,170)	(260,000)	(500,000)	(235,000)	(120,000)
Equipment	(89,180)	(76,500)	(367,000)	(112,000)	(213,000)	(204,000)	(129,000)
Total Expenditures and Uses	(266,430)	(390,150)	(877,170)	(422,000)	(763,000)	(709,000)	(299,000)
Change in Fund Balance	137,570	218,850	(377,670)	22,500	(271,500)	(225,500)	126,000
Ending Balance	383,484	602,334	224,664	247,164	(24,336)	(249,836)	(123,836)



City of Arden Hills, Minnesota
 Capital Improvement Plan
 SOURCES AND USES OF FUNDS

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Public Safety Capital Fund											
Beginning Balance	264,303	764,187	279,437	146,147	75,197	(21,863)	(64,023)	(164,793)	(90,683)	74,317	239,317
Revenues and Other Fund Sources											
Charitable Gambling	25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Interest Income/Other	433,084	-	-	-	-	-	-	-	-	-	-
Tax Levy	220,000	-	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000
Total Revenues and Other Fund Sources	678,084	20,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000
Expenditures and Uses											
LJFD Engine/Ladder Replacement	(131,250)	(449,940)	-	-	(234,240)	-	(258,640)	-	-	-	-
LJFD Rescue/Command/Utility Vehicle Replacement	(1,500)	(1,950)	(26,470)	(75,270)	(27,820)	(207,160)	(2,320)	(90,890)	-	-	-
LJFD General Equipment	(17,790)	(35,970)	(15,000)	(175,680)	(15,000)	(15,000)	(19,810)	(15,000)	(15,000)	(15,000)	(15,000)
LJFD Station Capital	(27,660)	(16,890)	(281,820)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Total Expenditures and Uses	(178,200)	(504,750)	(323,290)	(260,950)	(287,060)	(232,160)	(290,770)	(115,890)	(25,000)	(25,000)	(25,000)
Change in Fund Balance	499,884	(484,750)	(133,290)	(70,950)	(97,060)	(42,160)	(100,770)	74,110	165,000	165,000	165,000
Ending Balance	764,187	279,437	146,147	75,197	(21,863)	(64,023)	(164,793)	(90,683)	74,317	239,317	404,317



Lake Johanna Fire Dept Fire Station

	-	-	-	(140,300)	(280,600)	(280,600)	(280,600)	(280,600)	(280,600)	(280,600)	(280,600)
Ending Balance	764,187	279,437	146,147	(65,103)	(442,763)	(765,523)	(1,146,893)	(1,353,383)	(1,468,983)	(1,584,583)	(1,700,183)

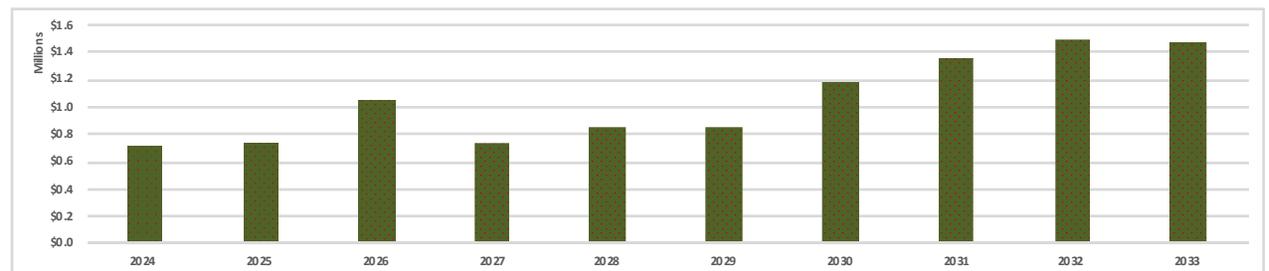
City of Arden Hills, Minnesota
 Capital Improvement Plan
 SOURCES AND USES OF FUNDS

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Sanitary Sewer Utility Fund											
Beginning Balance	931,302	1,491,052	713,922	741,392	1,048,212	731,002	845,427	834,667	1,168,937	1,345,817	1,488,437
Revenues and Other Fund Sources											
Operating Revenue	2,476,430	2,550,330	2,601,180	2,653,040	2,653,140	2,653,240	2,653,340	2,653,450	2,653,560	2,653,670	2,653,780
Grants/Trade In	399,381	5,000	-	5,000	-	2,500	-	-	-	-	-
Total Revenues and Other Fund Sources	2,875,811	2,555,330	2,601,180	2,658,040	2,653,140	2,655,740	2,653,340	2,653,450	2,653,560	2,653,670	2,653,780
Expenses and Uses											
Emergency Generators	-	(160,000)	-	(150,000)	-	(75,000)	-	-	-	-	-
Lift Station Rehabilitation	(293,001)	(665,000)	(210,000)	-	(260,000)	-	(200,000)	-	-	-	-
Sewer Lining/Rehabilitation	-	(415,000)	(400,000)	-	(640,000)	-	(275,000)	-	(205,000)	-	(275,000)
MN-51 Water & Sewer Crossings	-	(17,500)	-	(50,000)	-	-	-	-	-	-	-
Old Snelling Ave PMP, CR E - Hwy 51	(9,750)	-	-	-	-	-	-	-	-	-	-
Old Snelling Ave/CR E Intersection Improvements	(198,980)	-	-	-	-	-	-	-	-	-	-
2024 PMP	-	(167,300)	-	-	-	-	-	-	-	-	-
2026 PMP	-	-	-	(135,000)	-	-	-	-	-	-	-
2028 PMP	-	-	-	-	-	(340,000)	-	-	-	-	-
2030 PMP	-	-	-	-	-	-	-	(110,000)	-	-	-
2032 PMP	-	-	-	-	-	-	-	-	-	(175,000)	-
Debt Service	(38,250)	(37,050)	(40,750)	(39,350)	(37,950)	(36,725)	(40,600)	-	-	-	-
Operating Expenses	(1,650,080)	(1,744,610)	(1,796,960)	(1,850,870)	(1,906,400)	(1,963,590)	(2,022,500)	(2,083,180)	(2,145,680)	(2,210,050)	(2,276,360)
Operating transfer to Equipment Fund	(126,000)	(126,000)	(126,000)	(126,000)	(126,000)	(126,000)	(126,000)	(126,000)	(126,000)	(126,000)	(126,000)
Total Expenses and Uses	(2,316,061)	(3,332,460)	(2,573,710)	(2,351,220)	(2,970,350)	(2,541,315)	(2,664,100)	(2,319,180)	(2,476,680)	(2,511,050)	(2,677,360)
Change in Fund Balance	559,750	(777,130)	27,470	306,820	(317,210)	114,425	(10,760)	334,270	176,880	142,620	(23,580)
Ending Balance	1,491,052	713,922	741,392	1,048,212	731,002	845,427	834,667	1,168,937	1,345,817	1,488,437	1,464,857

Minimum Cash Balance Goal

1,753,165 1,555,011 1,838,388 1,293,004 1,228,662

(3 months expenses and uses +
 100% of year 1 + 1/2 of year 2 +
 1/3 of year 3 + 1/4 of year 4 +
 1/5 of year 5 capital outlay)



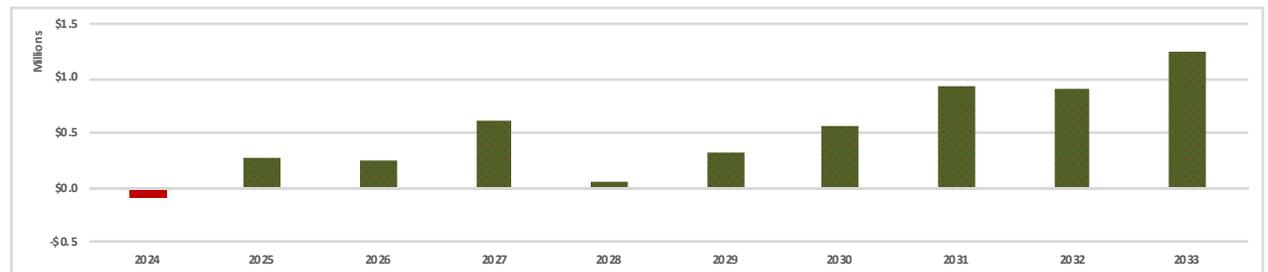
City of Arden Hills, Minnesota
 Capital Improvement Plan
 SOURCES AND USES OF FUNDS

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Surface Water Mgmt Utility Funds											
Beginning Balance	339,121	510,511	(99,629)	271,621	236,161	613,881	44,671	317,711	557,561	913,761	890,831
Revenues and Other Fund Sources											
Operating Revenue	940,800	987,840	1,007,600	1,027,750	1,048,310	1,069,280	1,079,970	1,090,770	1,101,680	1,112,700	1,123,830
Grants	-	-	-	-	-	-	-	-	-	-	-
Total Revenues and Other Fund Sources	940,800	987,840	1,007,600	1,027,750	1,048,310	1,069,280	1,079,970	1,090,770	1,101,680	1,112,700	1,123,830
Expenses and Uses											
Arden Oaks Neighborhood Streets	(22,820)	-	-	-	-	-	-	-	-	-	-
Old Snelling Ave/CR E Intersection Improvements	(80,520)	-	-	-	-	-	-	-	-	-	-
2024 PMP	-	(978,000)	-	-	-	-	-	-	-	-	-
2026 PMP	-	-	-	(410,000)	-	-	-	-	-	-	-
2028 PMP	-	-	-	-	-	(950,000)	-	-	-	-	-
2030 PMP	-	-	-	-	-	-	-	(125,000)	-	-	-
2032 PMP	-	-	-	-	-	-	-	-	-	(370,000)	-
Sanitary Sewer Lining - Venus Neighborhood	-	-	-	-	-	-	(100,000)	-	-	-	-
Operating Expenses	(592,070)	(545,980)	(562,350)	(579,210)	(596,590)	(614,490)	(632,930)	(651,920)	(671,480)	(691,630)	(712,380)
Transfer to Equipment Fund	(74,000)	(74,000)	(74,000)	(74,000)	(74,000)	(74,000)	(74,000)	(74,000)	(74,000)	(74,000)	(74,000)
Total Expenses and Uses	(769,410)	(1,597,980)	(636,350)	(1,063,210)	(670,590)	(1,638,490)	(806,930)	(850,920)	(745,480)	(1,135,630)	(786,380)
Change in Fund Balance	171,390	(610,140)	371,250	(35,460)	377,720	(569,210)	273,040	239,850	356,200	(22,930)	337,450
Ending Balance	510,511	(99,629)	271,621	236,161	613,881	44,671	317,711	557,561	913,761	890,831	1,228,281

Minimum Cash Balance Goal

617,495 935,754 702,886 1,283,314 427,123

(3 months expenses and uses +
 100% of year 1 + 1/2 of year 2 +
 1/3 of year 3 + 1/4 of year 4 +
 1/5 of year 5 capital outlay)

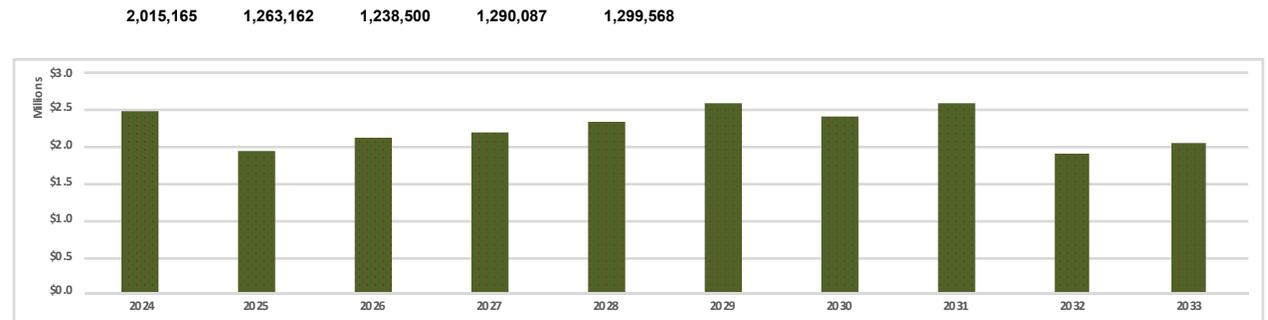


City of Arden Hills, Minnesota
Capital Improvement Plan
SOURCES AND USES OF FUNDS

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Water Utility Funds											
Beginning Balance	2,623,227	3,388,137	2,483,547	1,923,407	2,103,927	2,198,467	2,344,127	2,587,812	2,413,672	2,600,742	1,896,652
Revenues and Other Fund Sources											
Operating Revenue	3,163,170	3,163,170	3,163,840	3,164,520	3,165,220	3,165,930	3,166,650	3,167,390	3,168,140	3,168,900	3,169,680
Grants/Trade In	721,570	-	-	-	5,000	-	-	-	-	-	-
Total Revenues and Other Fund Sources	3,884,740	3,163,170	3,163,840	3,164,520	3,170,220	3,165,930	3,166,650	3,167,390	3,168,140	3,168,900	3,169,680
Expenses and Uses											
Emergency Generators					(150,000)	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-	-
Old Snelling Ave PMP, CR E - Hwy 51	(34,860)	-	-	-	-	-	-	-	-	-	-
Streets	(34,860)	-	-	-	-	-	-	-	-	-	-
Lexington Avenue, CR E to 694	(367,360)	-	-	-	-	-	-	-	-	-	-
Streets	(367,360)	-	-	-	-	-	-	-	-	-	-
Old Snelling Ave/CR E Intersection Improvements	(250,600)	-	-	-	-	-	-	-	-	-	-
Streets	(250,600)	-	-	-	-	-	-	-	-	-	-
2024 PMP	-	(219,600)	-	-	-	-	-	-	-	-	-
Streets	-	(219,600)	-	-	-	-	-	-	-	-	-
2026 PMP	-	-	-	(60,000)	-	-	-	-	-	-	-
Streets	-	-	-	(60,000)	-	-	-	-	-	-	-
2028 PMP	-	-	-	-	-	(150,000)	-	-	-	-	-
Streets	-	-	-	-	-	(150,000)	-	-	-	-	-
2030 PMP	-	-	-	-	-	-	-	(580,000)	-	-	-
Streets	-	-	-	-	-	-	-	(580,000)	-	-	-
2032 PMP	-	-	-	-	-	-	-	-	-	(960,000)	-
Streets	-	-	-	-	-	-	-	-	-	(960,000)	-
Water System Model Update	-	-	(40,000)	-	-	-	-	-	-	-	-
Water	-	-	(40,000)	-	-	-	-	-	-	-	-
Water Tower Maintenance	(20,000)	(350,000)	-	(10,000)	(150,000)	-	-	(10,000)	(150,000)	-	(10,000)
Water	(20,000)	(350,000)	-	(10,000)	(150,000)	-	-	(10,000)	(150,000)	-	(10,000)
Booster Station Improvements	-	-	(150,000)	-	-	-	-	-	-	-	-
Water	-	-	(150,000)	-	-	-	-	-	-	-	-
Trunk Water Main Improvements	-	(385,000)	-	(20,000)	-	(20,000)	-	-	-	-	-
Water	-	(385,000)	-	(20,000)	-	(20,000)	-	-	-	-	-
MN-51 Water & Sewer Crossings	-	(17,500)	-	(190,000)	-	-	-	-	-	-	-
Water	-	(17,500)	-	(190,000)	-	-	-	-	-	-	-
Water Meters	-	(525,000)	(900,000)	-	-	-	-	-	-	-	-
Water	-	(525,000)	(900,000)	-	-	-	-	-	-	-	-
Debt Service	(248,050)	(250,050)	(246,750)	(248,150)	(249,150)	(250,950)	(248,675)	-	-	-	-
Operating Expenses	(2,098,960)	(2,220,610)	(2,287,230)	(2,355,850)	(2,426,530)	(2,499,320)	(2,574,290)	(2,651,530)	(2,731,070)	(2,812,990)	(2,897,370)
Transfer to Equipment Fund	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total Expenses and Uses	(3,119,830)	(4,067,760)	(3,723,980)	(2,984,000)	(3,075,680)	(3,020,270)	(2,922,965)	(3,341,530)	(2,981,070)	(3,872,990)	(3,007,370)
Change in Fund Balance	764,910	(904,590)	(560,140)	180,520	94,540	145,660	243,685	(174,140)	187,070	(704,090)	162,310
Ending Balance	3,388,137	2,483,547	1,923,407	2,103,927	2,198,467	2,344,127	2,587,812	2,413,672	2,600,742	1,896,652	2,058,962

Minimum Cash Balance Goal

(3 months expenses and uses +
100% of year 1 + 1/2 of year 2 +
1/3 of year 3 + 1/4 of year 4 +
1/5 of year 5 capital outlay)



City of Arden Hills, Minnesota
Capital Improvement Plan

2024 thru 2033

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Street Department												
2024 PMP	24-Str-001	3,001,100										3,001,100
2026 PMP	26-Str-001			1,955,000								1,955,000
2028 PMP	28-Str-001					3,765,000						3,765,000
2030 PMP	30-Str-001							2,315,000				2,315,000
2032 PMP	32-Str-001									4,915,000		4,915,000
Street Department Total		3,001,100		1,955,000		3,765,000		2,315,000		4,915,000		15,951,100
<i>Capital Improvement Funds (PIR)</i>		900,700		550,000		775,000		250,000		1,320,000		3,795,700
<i>Other</i>		735,500		670,000		1,200,000		900,000		1,700,000		5,205,500
<i>Other City Governments</i>				30,000								30,000
<i>Sanitary Sewer Utility Fund</i>		167,300		135,000		340,000		110,000		175,000		927,300
<i>State Aid</i>				100,000		350,000		350,000		390,000		1,190,000
<i>Surface Water Mgmt Utility Funds</i>		978,000		410,000		950,000		125,000		370,000		2,833,000
<i>Water Utility Funds</i>		219,600		60,000		150,000		580,000		960,000		1,969,600
Street Department Total		3,001,100		1,955,000		3,765,000		2,315,000		4,915,000		15,951,100
Grand Total		3,001,100		1,955,000		3,765,000		2,315,000		4,915,000		15,951,100

Future Financial Forecasting

As discussed earlier in this document, the City of Arden Hills has been focusing on the financial well-being of the community, and in doing so has completed a preliminary ten-year forecast for the City. The purpose of a ten-year forecast is to provide a long-term view of General Fund revenues, expenditures, and the assessment districts in the City. The information provided in this section of the budget will enable the City Council to evaluate the impact of policy choices on the long-term fiscal health of the City.

The City Council can change the City's long-term financial outlook based upon actions taken or policies enacted. The ten-year forecast will enable the City Council to act more strategically and to understand the impact of its decisions.

The City Council is often faced with making decisions that have long-term fiscal impacts. Some of these decisions include:

- Long-term consequences of employee pay and benefit policies.
- Long-term financial responsibilities for increased City maintained parks.
- Financial implications of growth policies adopted by the City Council.
- Long-term consequences of water usage and continuing the current rate structure.

Forecasting Assumptions

The overall fiscal strategy will be based on compliance with the City's General Plan and the achievement of a variety of community service and infrastructure goals.

Glossary of Budget Terms

Account

A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

Accounts Payable

Amounts owed to others for goods or services received.

Accounts Receivable

Amounts due from others for goods furnished or services rendered.

Accounting System

The total set of records and procedures which are used to record, classify and report information on financial status and operations of an entity.

Accrual Basis of Accounting

The method of accounting under which revenues are recorded when they are earned and expenditures are recorded when goods and services are received.

Activity

A specific and distinguishable line of work performed by one or more organizational components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible. For example, "Code Enforcement" is an activity performed in the discharge of the "Public Safety" function.

Adoption

The formal action taken by the City Council to authorize or approve the budget.

Ad Valorem

In proportion to value, a basis for levying taxes upon property.

Agency Fund

A fund consisting of resources received and held by the governmental unit as an agent for others or other funds of the governmental unit.

Appropriation

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

Assessed Valuation

Value placed upon real estate or other property as a basis for levying taxes.

Assessments

Charges made to parties for actual services or benefits received.

Assets

Property owned by a governmental unit, which has a monetary value.

Audit

The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence for one or more of the following purposes:

- a) To ascertain whether the statements prepared from the accounts present fairly the financial position and the results of financial operations of the constituent funds and balanced account groups of the governmental unit in accordance with generally accepted accounting principles applicable to governmental units and on a basis consistent with that of the preceding year.
- b) To determine the propriety, legality, and mathematical accuracy of a governmental unit's financial transactions.
- c) To ascertain whether all financial transactions have been properly recorded.
- d) To ascertain the stewardship of public officials who handle and are responsible for the financial resources of a governmental unit.

B2 District

Zoning District, which only exists in the vicinity of County Road E between Lexington Avenue and Minnesota Highway 51.

Balanced Budget

A budget in which estimated revenues equal estimated expenditures.

Bond

A written promise, generally under seal, to pay a specified sum of money, called the face value or principal amount, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Bonded Indebtedness

Outstanding debt by issues of bonds, which is paid by ad valorem or other revenue.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Document

The official written statement prepared by the Administrator and Finance Director of the City which presents the proposed budget to the City Council.

Budget Body Message

A general discussion of the proposed budget presented in writing as a part of the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Administrator and Finance Director.

Budget Calendar

The schedule of key dates, which a government follows in the preparation and adoption of the budget.

Budgetary Control

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

Capital Assets

Assets with a value of \$5,000 or more.

Capital Expenditures

Capital expenditures are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

Capital Improvement Budget

A plan of proposed capital expenditures and a means of financing them. The capital budget is enacted as part of the complete annual budget.

Capital Program

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Projects Funds

To account for financial resources to be used for the acquisition or construction of major capital facilities.

Cash Basis

The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Certified Levy

Total tax levy of a jurisdiction, which is certified to the County Auditor.

Charges for Services

Charges for current services rendered.

Chart of Accounts

The classification system used by a City to organize the accounting for various funds.

Consumer Price Index (CPI)

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation.)

Contingency

Budget for expenditures which cannot be placed in departmental budgets, primarily due to uncertainty about the level or timing of expenditures when the budget is adopted. The contingency also serves as a hedge against shortfalls in revenues or unexpected expenditures.

Current

A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods.

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Limit

The maximum amount of gross or net debt, which is legally permitted.

Debt Margin

The amount of available debt, which may be issued by a governmental unit before reaching its debt limit.

Debt Service Funds

To account for the accumulation of resources for payment of general long-term debt.

Department

Basic organizational unit of government, responsible for carrying out related functions.

Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Distinguished Budget Presentation Awards Program

A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Effective Buying Income (EBI)

A statistical measure of buying power of an area or group of individuals.

Enterprise Funds

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 cost of providing services are to be recovered primarily on a user-charged basis to the general public.

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

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payment has been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

Fines

Revenues from penalties imposed for violation of laws or regulations.

Fiscal Disparities

A Minnesota law enacted in 1975 which provides for the pooling of 40 percent of all new commercial and industrial property valuation in the seven county metropolitan area and then redistributed to taxing jurisdictions according to specific criteria.

Fiscal Policy

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal Policy provides an agreed-upon set of principles for the planning and programming of budgets and their funding.

Fiscal Year

The budget and accounting year that begins on the first day of January and ends on the last day of December of each year.

Fixed Assets

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Time Equivalent (FTE)

The number of employee hours (2080) needed to be equal to one full-time employee. Several part-time employees may be combined to make one full-time equivalent.

Function

A group of related activities aimed at accomplishing a major service or regulatory program for which the government unit is responsible.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance

The difference between a funds' assets and liabilities (the equity) in governmental funds.

General Fund

Accounts for the general operation of the City and all financial resources except those to be accounted for in another fund.

General Government

Expenditures, which represents a set of accounts, to which are charged the expenditures for operating the City.

General Obligation Bonds

When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds.

Goal

A statement of broad direction, purpose, or intent based on the needs of a community. A goal is general and timeless; that is it is not concerned with a specific achievement in a given period.

Governmental Accounting

The composite of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governmental units and agencies.

Governmental Fund Types

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregation of financial resources. Under current GAAP, there are four governmental funds types: general, special revenue, debt service, and capital projects.

Grant

A contribution of assets by one governmental unit or other organization to another. Grants are usually made for specified purposes.

Homestead and Agricultural Credit (HACA)

A form of state paid property tax relief for farm property and owner occupied homes.

Improvement Bonds

Bonds payable from the proceeds of special assessments from properties benefiting from an improvement.

Improvements

Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drains, and sewers.

Inflow/Infiltration (I&I)

The term used to describe clean water entering into the sanitary sewer system.

Interfund Transfers

Amounts transferred from one fund to another.

Infrastructure

Assets which are immovable and of value only to the governmental unit (i.e., roads, gutters, sewer lines).

Intergovernmental Revenues

Revenues from other governments in the form of grants, entitlement, or shared revenues.

Investments

Securities held for the production of income in the form of interest.

Levy

(Verb) To impose taxes, special assessments, or service charges for the support of governmental activities.

(Noun) The total amount of taxes, special assessments, or service charges imposed by a governmental unit.

Licenses

Revenues received from the sale of business and non-business licenses.

Limited Market Value

The amount the market value of a property can increase from one year to the next for calculating property taxes. The limited market value system is currently being phased-out by the State of Minnesota.

Line Item

A specific item or group of similar items defined in a unique account in the financial records.

Local Government Aid (LGA)

Intergovernmental revenue from the State to municipalities to help fund general expenditures.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

Maintenance

The upkeep of physical properties in condition for use or occupancy.

Market Value Homestead Credit (MVHC)

State paid property tax reduction on owner occupied homes based on the property's market value.

Miscellaneous

Revenues or expenditures not classified in any other revenue or expenditure category.

Modified Accrual Basis

The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect properly the tax levied and revenue earned.

Object of Expenditure

Expenditure classifications based upon the types or categories of goods and services purchased.

Objective

Desired output oriented accomplishments, which can be measured and achieved within a given time frame.

Operating Budget

A plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them.

Operating Expense

The cost for personnel, material and equipment required for a department to function.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. Operating revenues are used to pay for day-to-day services.

Operating Transfers

Amounts transferred from one fund to another, shown as an expenditure in the originating fund and revenue in the receiving fund.

Ordinance

A formal legislative enactment by the City Council.

Pay-As-You-Go Basis

A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Measure

See Service Levels.

Personal Services

Expenditures for salaries, wages, and fringe benefits of employees.

Program

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the governmental unit is responsible.

Project

A plan of work, job assignment, or task.

Proprietary Accounts

Those accounts which show actual financial position and operation, such as actual assets, liabilities, reserve, fund balances, revenues, and expenditures, as distinguished from budgetary accounts.

Public Safety

To account for expenditures related to the protection of persons and property.

Public Works

To account for expenditures for the maintenance of City property and infrastructure.

Purpose

A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Refunding Bonds

Bonds issued to retire bonds already outstanding.

Reimbursement

Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm, or corporation.

Reserve

An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

Resolution

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources

The actual assets of a governmental unit, such as cash, plus contingent assets such as estimated revenues applying to the current fiscal year not accrued or collected, and bonds authorized and not issued.

Revenue

The term designates an increase to a fund's assets which: 1) does not increase a liability; 2) does not represent a repayment of an expenditure already made; 3) does not represent a cancellation of certain liabilities; and 4) does not represent an increase in contributed capital.

Revenue Bond

A bond that is backed by a particular revenue source such as water user fees.

Service Levels

Data to determine how effective or efficient a program is in achieving its objective.

Special Assessment

A compulsory levy made by a local government against certain properties to defray part or all of the cost of a specific improvement or service which is presumed to be of general benefit to the public and of special benefit to such properties.

Special Revenue Fund

To account for revenue derived from specific revenue sources that are legally restricted for specific purposes.

SY

Abbreviation for square yard, which is how seal coating and street overlay projects are measured.

Tax Capacity

An amount determined by a percentage of a property's market value, which is then applied to the tax rates of taxing jurisdictions affecting the property to determine the amount of property taxes owed.

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 Classification Rate

Rate at which estimated market values are converted into the property tax base. The classification rates are assigned to properties depending on their type (residential, commercial, farm, etc.) and, in some cases, there are two tiers of classification rates, with the rate increasing as the estimated market value increases.

Tax Increment Financing (TIF)

Financing tool originally intended to combat severe blight in areas, which would not be redeveloped "but for" the availability of government subsidies derived from locally generated property tax revenues.

Tax Levy

The total amount to be raised by general property taxes for the purpose stated in the resolution certified to the County Auditor.

Tax Rate

The amount applied to properties tax capacity to determine the taxes generated by the property.

Taxes

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Trust and Agency Funds

Funds used to account for assets held by a government in a trust capacity or as an agent for individuals, private organizations, other governments and/or other funds.

Trust Fund

A fund consisting of resources received and held by the governmental unit as trustee, to be expended or invested in accordance with the conditions of the trust.

Unbalanced Budget

A budget which undesignated fund balance or reserves are used or increased, in order to balance estimated revenues to estimated expenditures or expenses.

Unreserved Fund Balance

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Fees

The payment of a charge for direct receipt of a public service by the party benefiting from the service.

Utility Valuation Transition Aid (UVTA)

A State financial aid program for 2009 and 2010 paid to local governments to offset the reduced property tax revenue generated by utility properties due to the State reducing the tax rate paid on utility property.

Workload Data

A unit of work to be done.

Acronyms

ACS	Animal Control Services
CD	Certificate of Deposit
CIP	Capital Improvement Plan
CP	Commercial Paper
CPI	Consumer Price Index
HACA	Homestead and Agricultural Credit Aid
EBI	Effective Buying Income
EDA	Economic Development Authority
EMV	Estimated Market Value
FHLB	Federal Home Loan Bank
FNMA	Federal National Mortgage Association
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GO	General Obligation
I&I	Inflow & Infiltration
JDA	Joint Development Authority
LGA	Local Government Aid
MCES	Metropolitan Council Environmental Services
MVHC	Market Value Homestead Credit
SAC	Sewer Availability Charge
SCBA	Self-contained Breathing Apparatus
SY	Square Yard
TCAAP	Twins Cities Army Ammunition Plant
TIF	Tax Increment Financing
TRC	TCAAP Redevelopment Code
UVTA	Utility Valuation Transition Aid
WAC	Water Availability Charge