



City of Arden Hills Minnesota

2026 Adopted Budget



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**CITY OF ARDEN HILLS
MINNESOTA**

2026 BUDGET

2026 CITY OFFICIALS

**TERM OF OFFICE EXPIRES
DECEMBER 31ST**

Mayor.....David Grant	2026
Councilperson.....Brenda Holden	2028
Councilperson.....Kurtis Weber	2028
Councilperson.....Tena Monson	2026
Councilperson.....Emily Rousseau	2026
City Administrator.....Jessica Jagoe	
City Clerk.....Julie Hanson	
Finance Director.....Joua Yang	
Public Works Director.....David Swearingen	

**CITY OF ARDEN HILLS, MINNESOTA
2026 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.

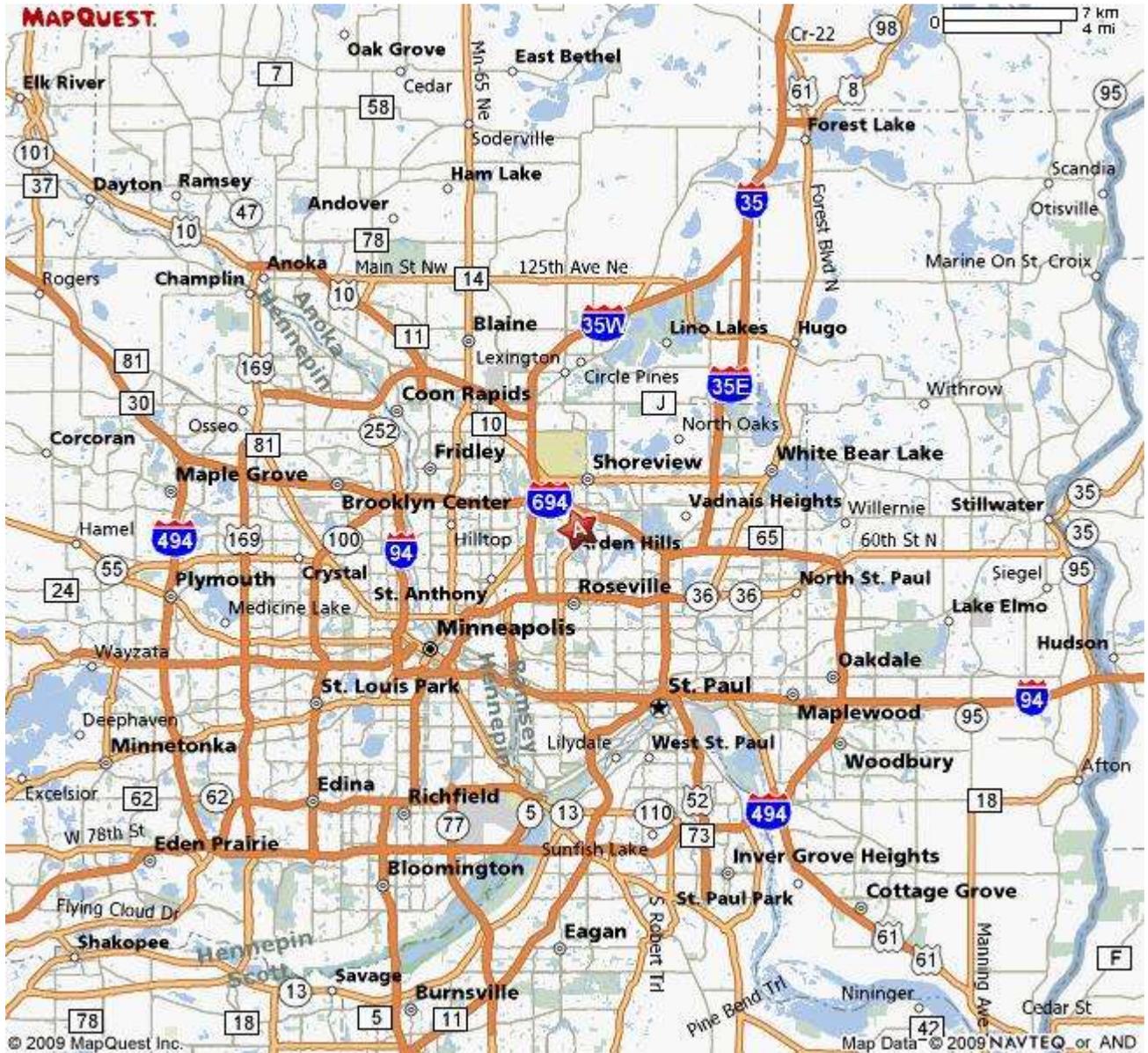
The city was originally part of the Mounds View Township. When the township was organized, it included the present Shoreview, Arden Hills, New Brighton, Mounds View, and parts of North Oaks and St. Anthony. Arden Hills was incorporated on February 14, 1951, in response to New Brighton's request for annexation 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.

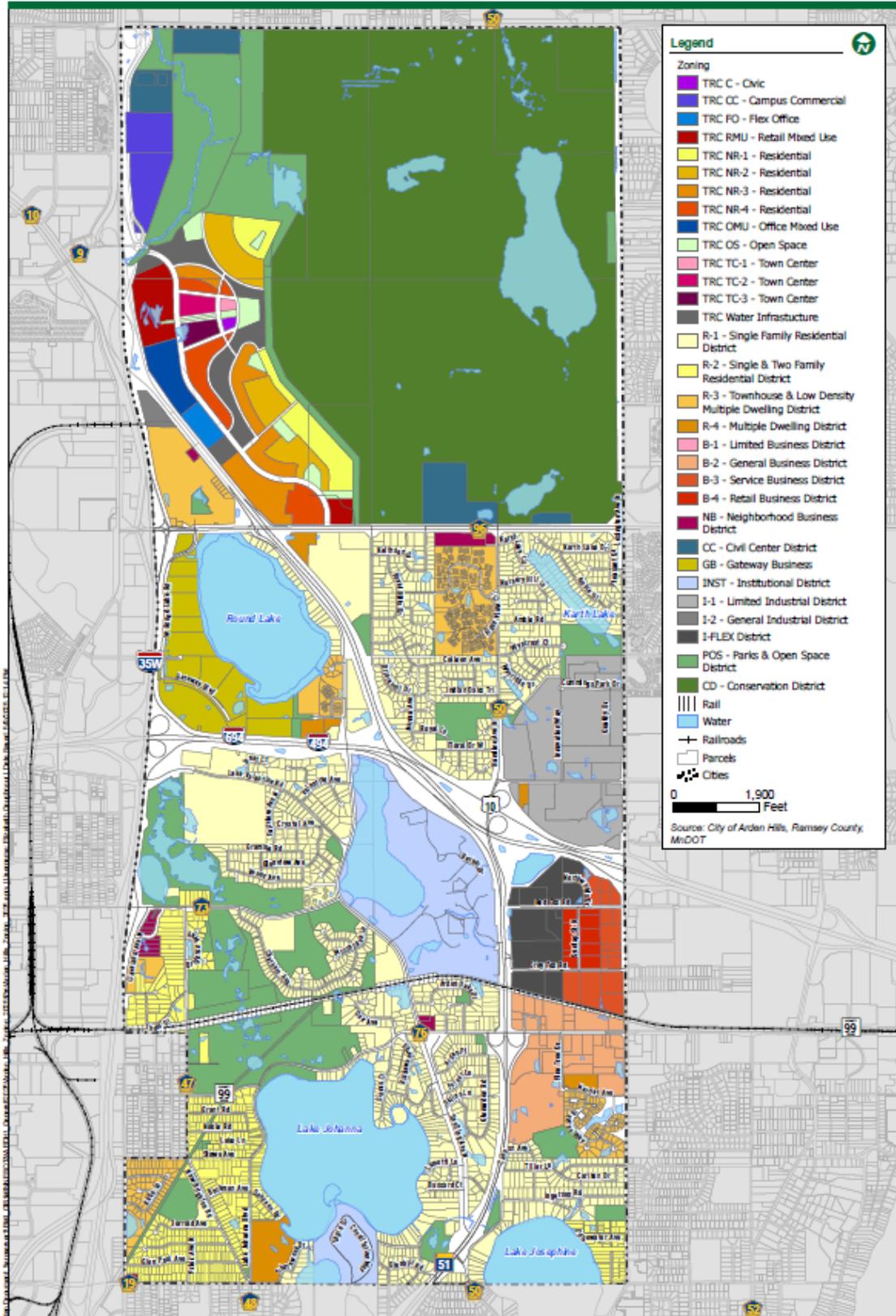
Arden Hills experienced a rapid growth from 1970-1979, during which a total of 1,065 new housing units were constructed. This is about a third of the present number of housing units in the city. Arden Hills is also home to 2 major corporations, Boston Scientific and Land O' Lakes. The direct access to 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 9,879 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.

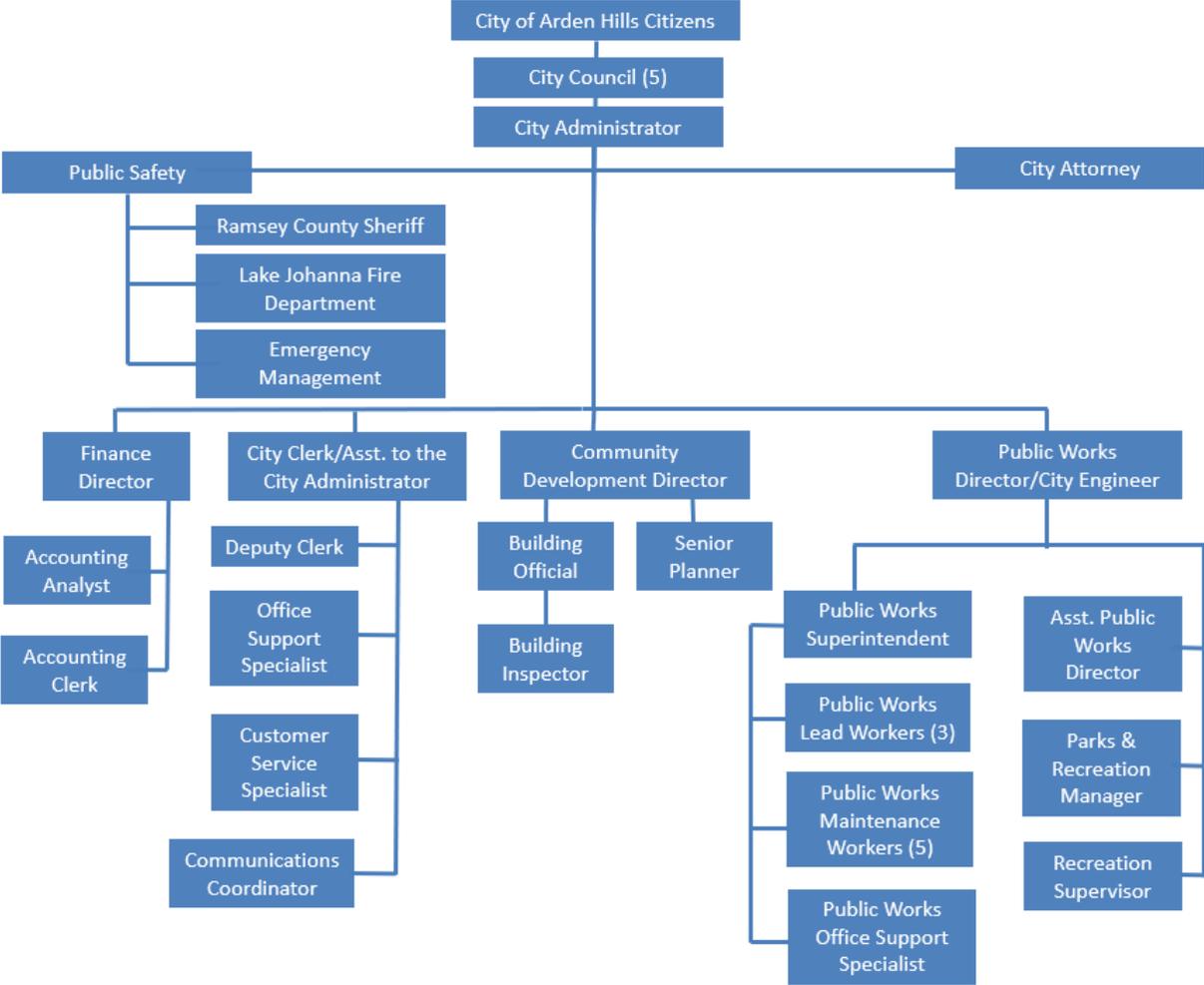
MAP OF ARDEN HILLS AND SURROUNDING AREA



Zoning Map



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 2026. The 2026 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 29, 2025, the City Council adopted the preliminary property tax levy. The proposed 2025 budget and final property tax levy were adopted at the December 8, 2025 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 2026 and beyond. The following segments will serve to highlight the focal points of these plans for the 2026 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 2026 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 Lead Developer on the redevelopment of this 427-acre site.

Impact of Legislation

The 2025 legislature did not enact levy limits for 2026. However, the minimum wage was increased effective January 1, 2026, to \$11.41 an hour. The City has verified that we are in compliance with this law.

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.
- Received a AAA bond rating from S&P Global Ratings for the City’s 2025 General Obligation Capital Improvement Plan Bonds.
- Groundbreaking for the Rice Creek Commons 427-acre mixed-use development, with Micro Control Company as the first commercial tenant in the development.
- Completed numerous Public Works projects, including the Lift Station 5 Sanitary Sewer Forcemain, Park System Improvements at Arden Oaks & Freeway Parks, South Tower Rehabilitation, and Street Maintenance & CIPP Lining projects.

Budget Initiatives

The 2026 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 are 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 2026 budget was established for the City with comparative totals for 2025:

Funds	Revenues		Expenditures	
	2025	2026	2025	2026
General	\$ 6,639,270	\$ 7,354,657	\$ 6,761,279	\$ 7,354,656
Special Revenue	142,000	192,000	237,852	438,779
Debt Service	-	435,000	-	230,400
Capital Project	2,378,436	3,913,092	2,360,807	3,913,149
Enterprise	7,181,481	7,524,638	8,953,935	9,102,188
Internal Service	657,150	677,070	676,650	696,570
Total	\$ 16,998,337	\$ 20,096,457	\$ 18,990,523	\$ 21,735,742

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 80.1% of the General Fund revenues. For 2026, the City’s property tax levy will be \$6,781,514, an increase of 12.50% from 2025. The following table provides a historical view of the City’s property tax levies:

Year	Tax Levy	% Change
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%
2025	6,028,012	13.50%
2026	6,781,514	12.50%

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 2026 at \$24,258,518, which is a 2.89% increase relative to 2025. 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 2026, the City's tax rate is expected to increase from 27.65% to 30.26%.

A summary of the State's property tax system can be found later in this document.

Personnel Services

The City's 2026 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.

In 2026, employee benefit costs are projected to increase by 12.3% (\$56,345), which includes the addition of the new Minnesota Paid Leave Program. The City will use its existing short-term disability provider to administer this state-mandated program, while health and dental carriers will remain unchanged. Short-term disability coverage will increase by \$500 per employee, with no changes to the existing life or long-term disability coverage.

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 2026, 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 2026 for each of the fund types and their activities.

General Fund

Expenditures

The overall General Fund expenditure budget is increasing 8.8% over the 2025 budget. The General Fund expenditure budget consists of the following departments:

Expenditures by Department	2025 Budget	2026 Budget	% Change 25 vs 26
Mayor & Council	\$93,819	\$85,743	-8.6%
Administration	506,835	524,880	3.6%
Elections	61,750	35,906	-41.9%
Finance	220,756	225,194	2.0%
TCAAP	121,920	139,170	14.1%
Planning & Zoning	352,790	327,410	-7.2%
Government Buildings	240,932	250,032	3.8%
Police & Animal Services	1,761,288	1,994,763	13.3%
Dispatch	73,570	86,350	17.4%
Fire Protection	906,321	1,065,552	17.6%
Emergency Management	9,780	9,270	-5.2%
Protective Inspections	373,160	428,700	14.9%
Street Maintenance	960,790	943,854	-1.8%
Recreation	337,508	378,008	12.0%
Park Maintenance	690,060	759,825	10.1%
Transfers	50,000	100,000	0.0%
Total Expenditures	\$6,761,279	\$7,354,656	8.8%

The largest percentage of change in the budget is increases to Fire Protection (17.6%), Protection Inspections (14.9%), TCAAP (14.1%), Police, Animal Services & Dispatch (13.4%), Recreation (12.0%), and Park Maintenance (10.1%).

- The fire operating costs are expected to rise by 17.6%, or \$159,231. This is mainly due to the addition of 6 full-time captains; addition of 3 FTE's, step, COLA, and market adjustments, in addition to an increase in repairs and maintenance.
- Police, Animal Services, and Dispatch is seeing an increase of \$246,255 due to labor contracts and increased costs related to employee health insurance, with 2026 being viewed as an adjustment year, as employee compensation was brought in line with neighboring local governments after a significant lag; and increased costs related to County fees for insurance and administrative overhead/indirect costs.
- Recreation and Park Maintenance is increasing by \$40,500 and \$69,765 respectively, due to a full-year's impact of the Parks & Recreation Manager position, promotion of one full-time Maintenance staff to a lead position, the addition of the Rec on the Go programming, trail culvert bridge replacement, diseased tree removal, and the impact of the 3.00% COLA increase for City staff.

Public Safety is the largest area in terms of budgeted expenditures, making up 48.7% of total General Fund expenditures. The City contracts police services and animal control with the Ramsey County Sheriff’s Department and fire services with the Lake Johanna Fire Department.

Revenues

The revenues to support these expenditures are classified as follows:

Revenues	2025 Budget	2026 Budget	% Change 25 vs 26
Taxes	\$5,359,798	\$5,892,321	9.9%
Licenses & Permits	550,540	574,151	4.3%
Intergovernmental	176,296	165,380	-6.2%
Charges for Services	471,994	470,251	-0.4%
Fines & Forfeits	17,360	24,224	39.5%
Special Assessments	0	0	0.0%
Miscellaneous	63,282	63,330	0.1%
Transfers In	0	165,000	0.0%
Total Revenues	\$6,639,270	\$7,354,657	10.8%

Licenses & Permit increased based on anticipated building projects in 2026. Fines and forfeitures increased based on an analysis of data from recently completed years. A transfer of excess franchise fees from the Public Safety Debt Service Fund to the General Fund will occur in 2026 to cover the Lake Johanna Fire Department operational increases.

The Property Tax Levy generates 80.1% of the revenues in the General Fund and is based on the operating needs of the City after considering all other revenue categories. The City does not have the ability to use other taxing methods, such as 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. Additionally, the City issued G.O. Capital Improvement Plan bonds in 2025, which will mature in 2041. 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 2026 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 2026 are property taxes, special assessments, municipal state aid (MSA), local government aid (LGA), 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 2026 relate to park and trail 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 \$399,674 in 2026.

In 2008, the Equipment, Building and Replacement Fund was established to build reserves for capital equipment and building expenditures. The 2026 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 \$100,000. The 2026 expenditure budget includes replacement of the 2009 Sterling Acterra Truck and the 2016 F-350 w/V-Plow and Liftgate, in addition to replacements of a 2018 Toro Large Area Mower and a 1996 Redi-Haul Trailer. Also included is a Turf Fertilizer and Herbicide Sprayer, a Pipeline Inspection Push Camera System, and an Auto Greaser Installation.

Enterprise Funds

The City completed a comprehensive utility rate study in 2018. The 2026 rate increases are as follows: Water – 4.0%; Sewer – 3.0%; Storm – 6.0%. Utility revenue levels are not sufficient to cover both the operating and capital expenses in 2026 for the Water and Surface Water Funds. The rate structure will generate sufficient revenues over time to cover these expenses.

	Water	Sewer	Surface Water
Revenues	3,306,436	2,781,381	1,078,288
Operating Expenses	2,719,139	1,979,655	676,213
Depreciation	380,801	230,110	168,340
Capital Outlay	1,124,750	390,000	500,000
Debt Service	248,150	39,350	-
Transfers Out	100,000	126,000	74,000
Net revenue/expense	<u>(1,266,404)</u>	<u>16,266</u>	<u>(340,265)</u>

The Recycling fund has budgeted revenue of \$358,533, while the expense budget is \$345,680.

Fund Balances

The 2026 budget proposes that expenses are to exceed revenues by \$1,639,285, 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 2026 General Fund budget is a balanced budget, meaning revenues, including operating transfers in from other funds, equal expenditures, including any operational transfers out to other funds. The City strives to maintain the General Fund's working capital fund balance at 50% of the next year's operating budget. 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 2026, 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 2026, 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 management of fleet equipment. In addition, the City will continue to review its current level and mix of services on an ongoing 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,

A handwritten signature in blue ink, appearing to read 'J. Jagoe', with a long horizontal flourish extending to the right.

Jessica Jagoe
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 2,080 hours annually) divided by 2,080 hours. Seasonal and Interns are calculated by adding up total hours each employee worked based on department then dividing by 2,080 hours.

	2023 Budget	2024 Budget	2025 Budget	2026 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	1.00	1.00	0.68
Office Support Specialist	1.00	1.00	1.00	1.00
Customer Service Representative	1.00	0.50	0.50	0.50
FTE's	5.63	5.50	5.50	5.18
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	1.00	1.00
CD Manager/City Planner	-	-	-	-
Building Official	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
City Planner	-	-	-	-
Associate Planner	-	-	-	-
Senior Planner	1.00	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	1.00
Assistant City Engineer	-	-	-	-
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	-	-	-	-
Recreation Programmer	-	-	-	-
Parks & Recreation Manager	-	-	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
PW Leads / Maintenance Workers	8.00	8.00	8.00	8.00
FTE's	13.00	13.00	14.00	14.00
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	29.88	29.75	30.75	30.43

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

	2023 Actual	2024 Actual	2025 Adopted	2026 Proposed
Full Time Employees	25	25	26	25
Part Time Employees	1	1	1	2
Public Works Seasonal	6	7	8	8
Parks & Recreation Seasonal	16	26	35	35
Interns	-	-	-	-
Total Employees	48	59	70	70

The following page shows the 2026 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.

[2026 Payroll Allocation](#)

	Admin 41300	Finance 41500	TCAAP 41600	Planning 41910	Govt Blgd 41940	Emergency Mgmt 42300	Prot Inspect 42400	Streets 43100	Rec 45120	Parks 45200	Cable 41960	EDA 47300	Water 49440	Sewer 49490	Recycling 49520	Storm Wtr Mgmt 49550	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%			55.00%	2.50%			25.00%	2.50%	10.00%	10.00%	2.50%	10.00%	100.00%	1.000	
Office Support Specialist (Permits)	10.00%												7.50%	7.50%		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	
Senior 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%		35.00%				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		37.50%						12.00%		12.00%			12.00%	12.00%	2.50%	12.00%	100.00%	1.000	
Accounting Clerk		10.00%											30.00%	30.00%		30.00%	100.00%	1.000	
FTE's	0.1	0.69	0	0	0	0	0	0.12	0	0.12	0	0.05	0.62	0.62	0.075	0.605	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			5.00%					19.00%		19.00%			19.00%	19.00%		19.00%	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%	100.00%	1.000	
Public Works Admin Asst					1.25%			22.00%		25.00%			18.75%	21.75%		11.25%	100.00%	1.000	
Recreation Supervisor							80.00%		80.00%	20.00%							100.00%	1.000	
Parks & Recreation Manager							80.00%		80.00%	20.00%							100.00%	1.000	
PW Lead & Maint Workers (8)					1.25%			18.75%		25.00%			18.75%	25.00%		11.25%	100.00%	8.000	
FTE's	0	0	0.05	0	0.1625	0	2.325	1.65	3.23	0	0	0	2.2175	2.7475	0	1.6175	14.00	14.000	
Total FTE's	2.22	0.77	0.27	1.885	0.255	0.0375	2.7425	2.6055	1.9925	3.4755	0.3475	0.375	3.118	3.648	0.26	2.498	26.50	26.500	

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 was approved on December 19, 2024 and will take effect on January 1, 2025 for a term of 3 years.

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.

In 2026, employee benefit costs are projected to increase by 12.3% (\$56,345), which includes the addition of the new Minnesota Paid Leave Program. The City will use its existing short-term disability provider to administer this state-mandated program, while health and dental carriers will remain unchanged. Short-term disability coverage will increase by \$500 per employee, with no changes to the existing life or long-term disability coverage.



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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 31 through 38.

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
2026 BUDGET CALENDAR

April 28, 2025	City Council Approval of Budget Calendar.
April – May	Department Heads Prepare 2026-2030 CIP requests and background material.
May 26, 2025	Department Heads Submit CIP Requests to Finance Department.
May	Forms Distributed to all Department Heads for 2026 Operating Budget.
June	City Administrator and Finance Director review Department CIP Requests and confer with Departments.
June	2026-2030 CIP is drafted and distributed to City Council for review.
June	Department Heads Prepare Budgets and Background Material.
June 23, 2025	Department Heads Submit Budget Requests to Finance Department.
July 14, 2025	City Council Work Session to discuss 2026 Operating Budget parameters and 2026-2030 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 2026 Budget.
September	City Administrator’s recommended Preliminary 2026 Budget distributed to the City Council.
September	City Council adopts the Preliminary 2025 Property Tax Levy (Payable 2026).
September	Council Certifies date for public (TNT) hearing and continuation hearing (if necessary) to County.
September	Finance Director submits preliminary 2025 Property Tax Levy (Payable 2026) to County for certification.
October – 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.

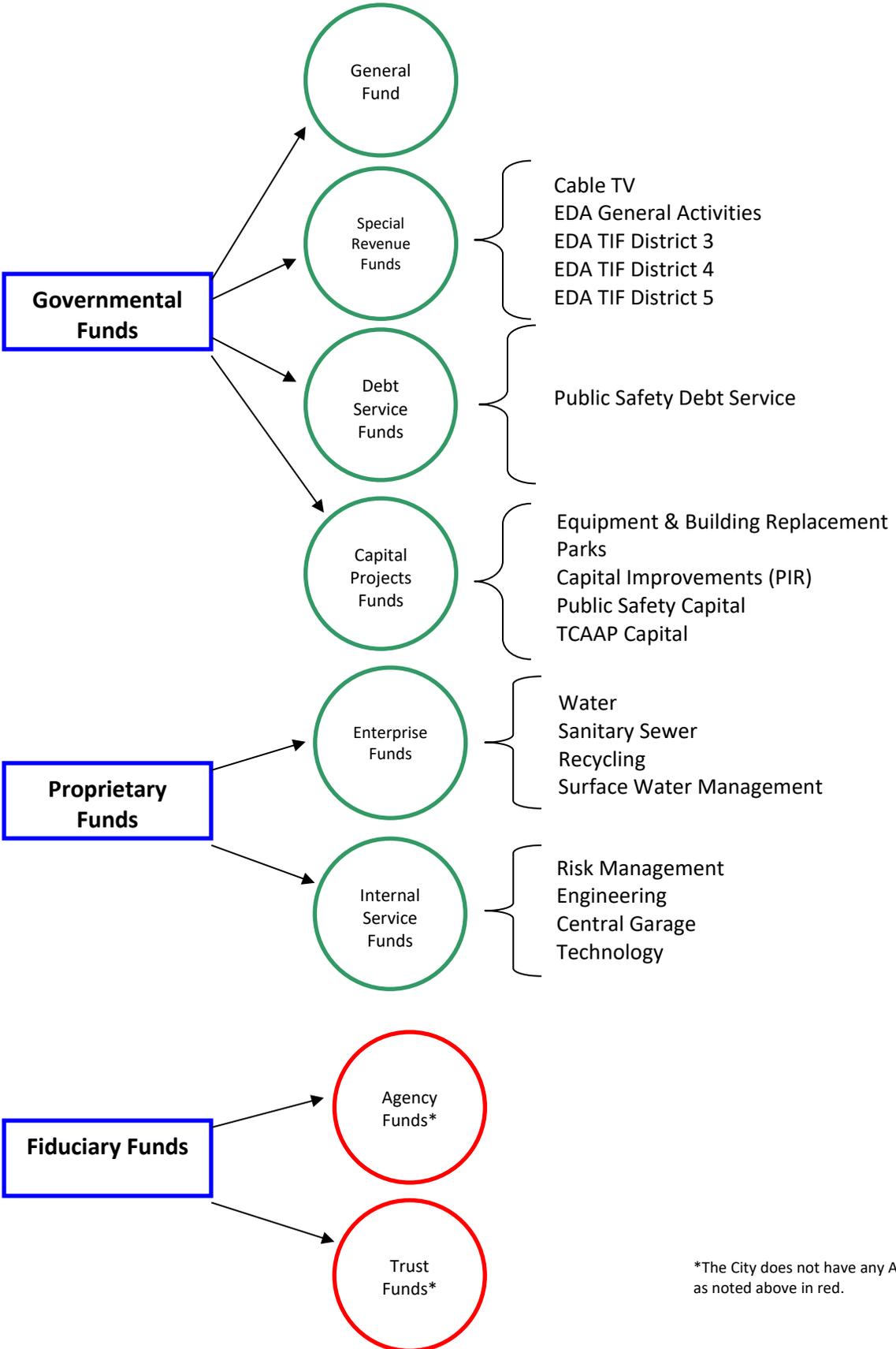
Debt Service Funds

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 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.



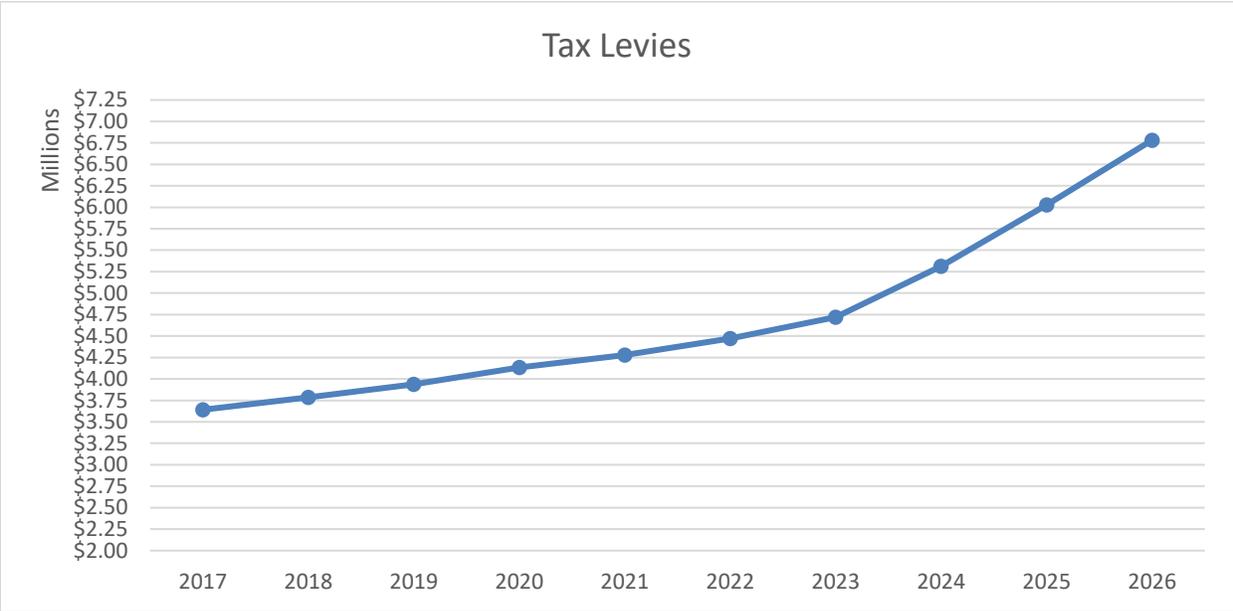
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Revenues

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.

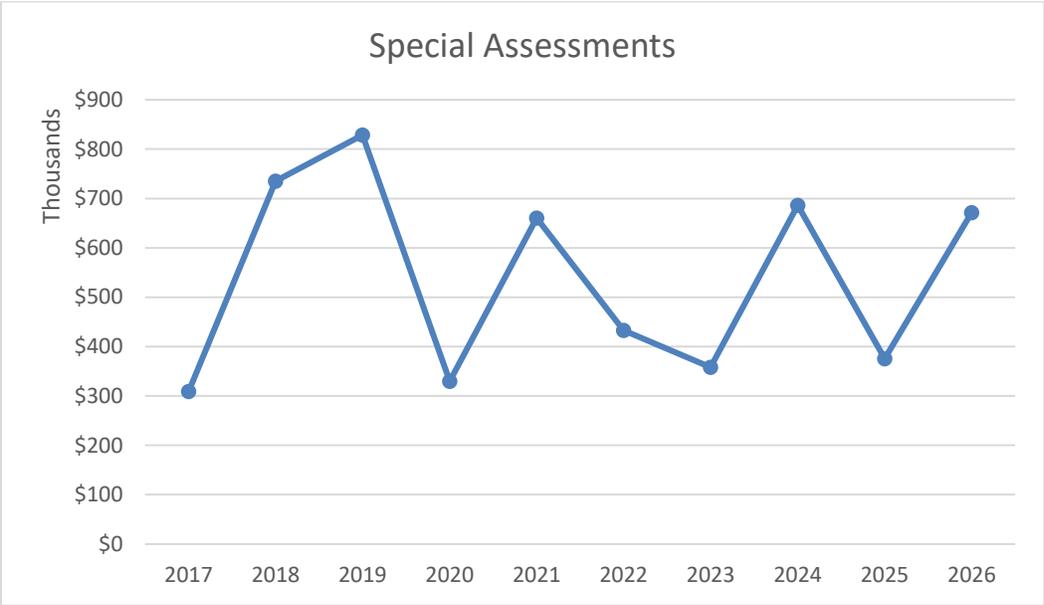


Trends: Property tax levies have been increasing due to cuts in State Aid that began in 2001. A more in depth discussion of the Property Tax Levies is found on page 45.

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

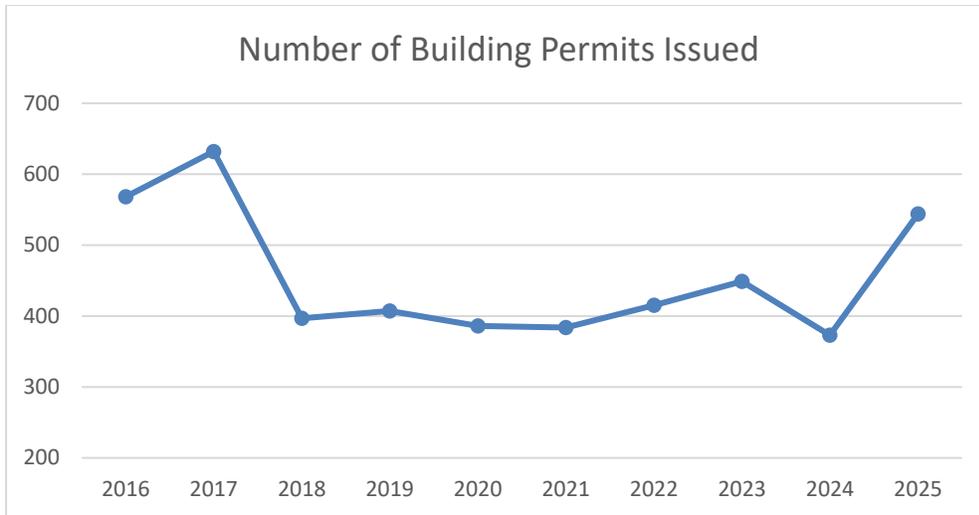
Capital Improvement Plan, but they also include charges against property for the collection of delinquent utility bills or miscellaneous charges.



Trends: Special Assessment Revenues fluctuate due to the timing of Pavement Management Plan (PMP) projects. The 2018, 2019, 2021, and 2024 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. The 2016 and 2017 numbers reflect major renovations at the Land O’Lakes headquarters facility and Boston Scientific. The 2025 numbers reflect new construction at Rice Creek Commons and the new Lake Johanna Fire Station, in addition to renovations at the Arden Hills Army Training Site 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 the 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.

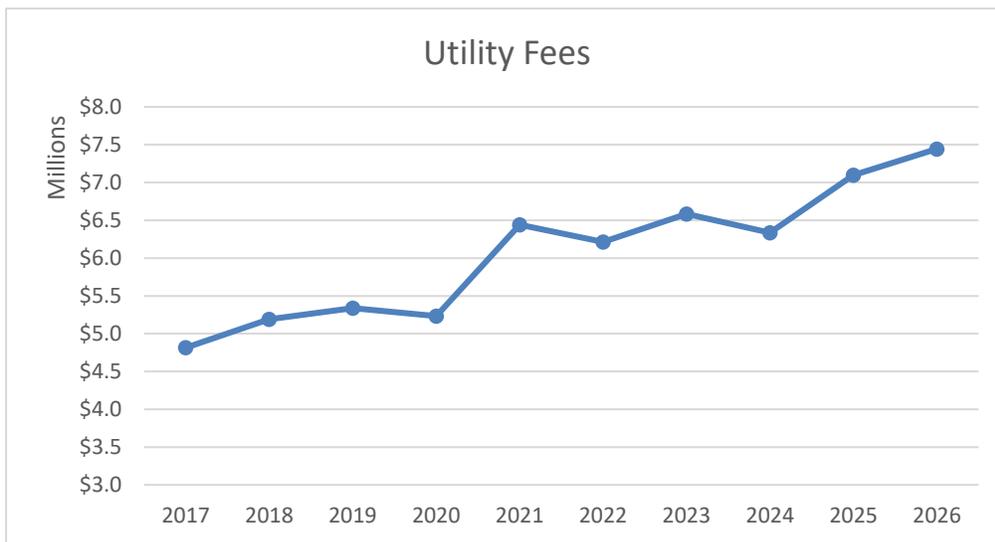
Police Aid is money received from the State to help with police personnel training costs. Since Arden Hills contracts with the Ramsey County Sheriff for this service, a part of this revenue is allocated back to Arden Hills each year to offset part of the contract costs for policing.

Trends: MSA Maintenance dollars had been gradually increasing through 2020, declined in 2021 due to COVID-19, and increased again in 2022. 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 108 for more information on these fees.

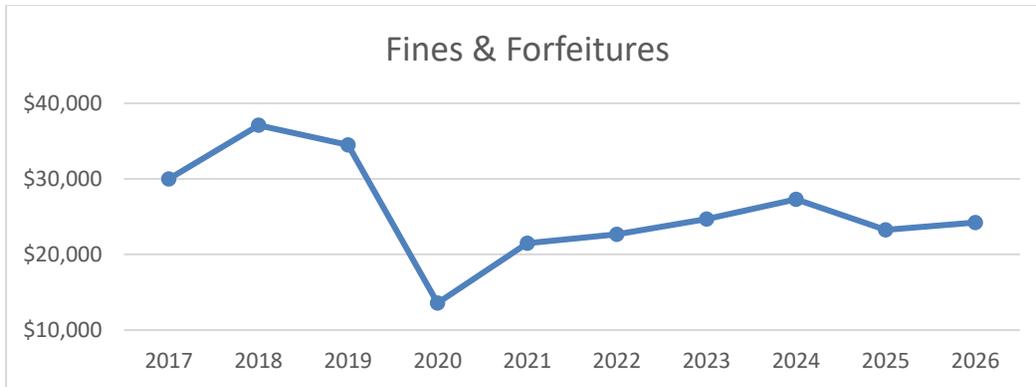


Trends: Charges for Services have been increasing as a whole. This is in part due to rising utility fees to help pay for needed infrastructure improvements (see the Capital Improvement Plan section). Fluctuations in the General Fund fees are primarily due to Plan Check Fee revenue associated with building 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 were 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 the 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 is currently estimated to generate approximately \$92,000 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 that 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 the 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, and 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 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 their 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, resulting in 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 jurisdictions' levy) to Commercial/Industrial property and those homesteads whose value is over \$517,200, 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 \$56.3 million or 3.1% to \$1.87 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 2.9% from \$23.6 million to \$24.3 million. This, plus the change in the levy, is increasing the City's tax rate from 27.648% to 30.261% (based on the tax levy increase of 12.50%).

Median Valued Home

Due to current economic conditions, the Taxable Market Value of the median valued home within the City is projected to increase 3.22% from \$480,900 to \$496,400. The overall annual City Tax burden increase on the median valued home is projected to be approximately 13.3% or \$175.93.

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 \$6,781,514. This represents a \$753,502 or 12.50% increase over the 2025 levy of \$6,028,012.

Anoka County sets the Fiscal Disparities levy for the entire Seven-County Metropolitan Area. This was established by the legislature in the 1970s as a means to more evenly distribute the property tax benefit derived from commercial properties. Cities are either a "net" gainer or a "net" contributor. Arden Hills is a "net" gainer and will collect \$488,173 in 2026 as opposed to \$407,849 in 2025, which is an increase of 19.7%.

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 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 represents the New Tax Capacity for the city. Currently, the General Fund Levy is Net Tax Capacity-based.

Tax Capacity	2024	2025	2026
Real Estate/Personal Property	23,287,169	23,576,074	24,258,518
Tax Increment Districts	0	0	0
Sub-Total	23,287,169	23,576,074	24,258,518
Fiscal Disparities:			
Contribution	(3,037,636)	(3,248,848)	(3,461,893)
Distribution	1,488,373	1,665,333	1,765,645
Total Tax Capacity	21,737,906	21,992,559	22,562,270
Percent Change	9.9%	1.2%	2.6%

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 2026 are based on the assessment of market values for 2025, which are certified to the County Assessor on January 2, 2025 and relate to sales and data information from 2024. 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

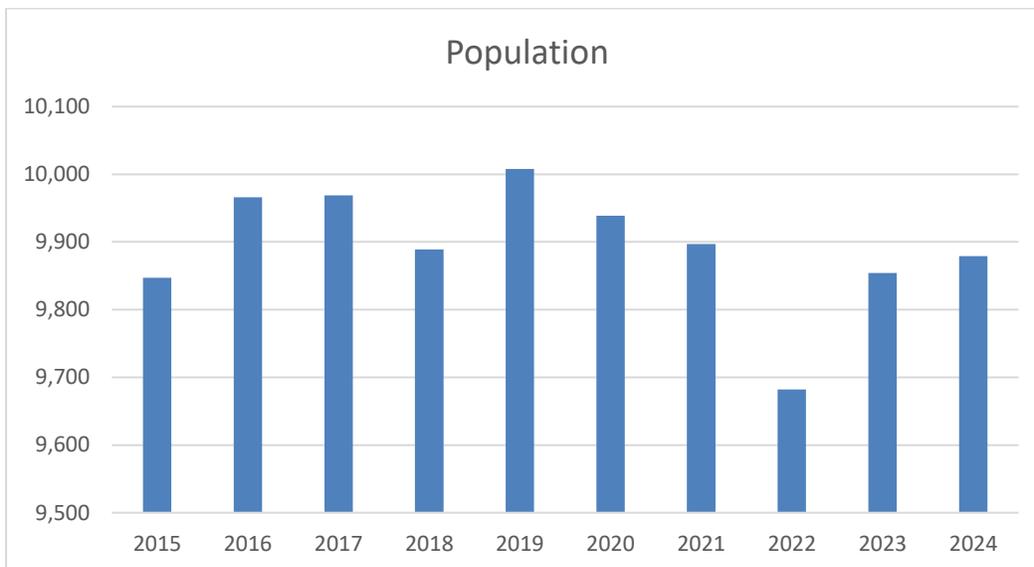
Each year in late November or early December, Statutes require all counties, school districts, and cities with a population over 2,500 to hold a public hearing to discuss the proposed budget and property tax levies. As part of this process, each property is sent by the county a Truth-In-Taxation notice 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 8, 2025.

Budget Assumptions

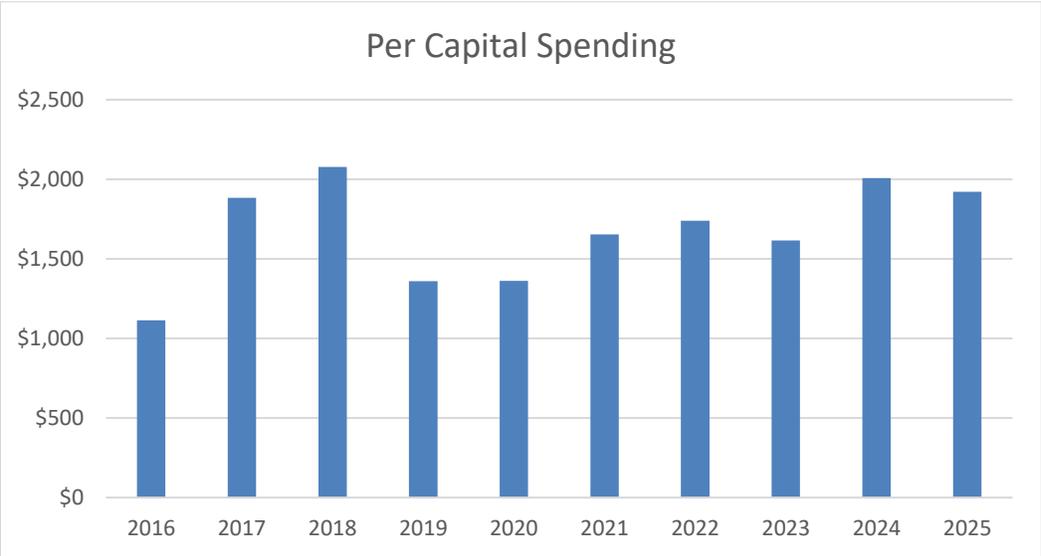
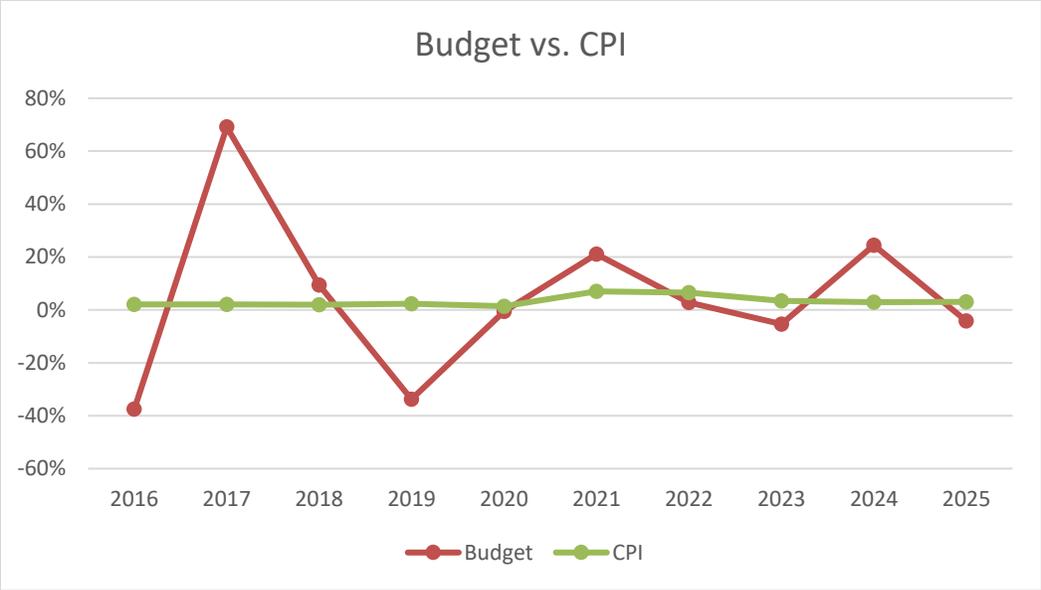
Certain assumptions are decided on as a foundation for developing a budget. These assumptions guide the City in determining the level of service that will be provided to residents and how those services will be funded. The City's budget practice is to use conservative revenue estimates to assure adequate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

2026 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. The 2020 Census data reported the City's population as 9,939, which is a 4.0% growth over the 2010 Census.

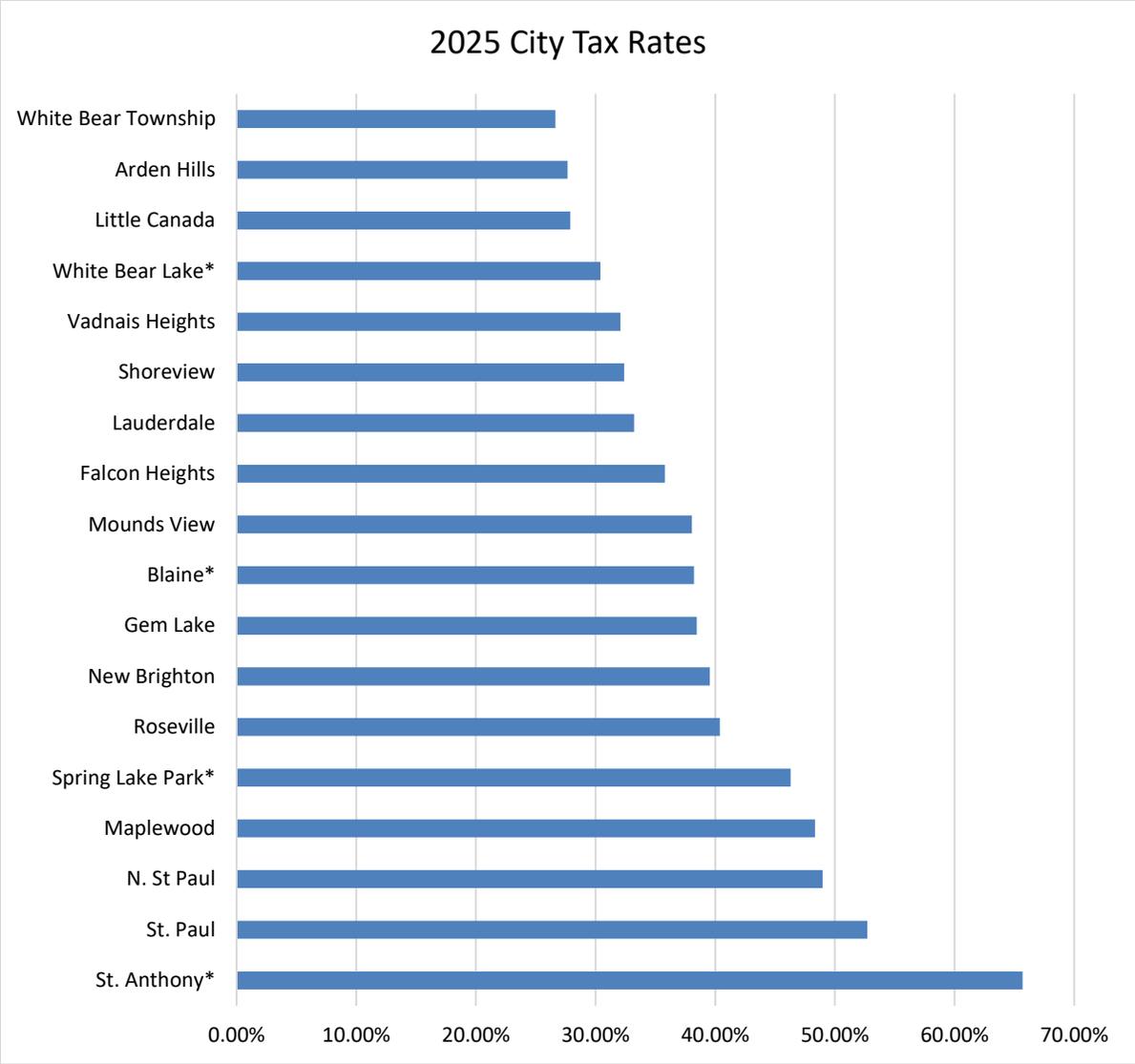


As the City's population grows, so does the demand for services. This increase in demand for services also requires increases in parks, miles of streets, water mains, and sewer lines that need to be maintained. In 2026, the City continues various infrastructure improvements as the City's infrastructure 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 3.22%. 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
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%
2025	\$6,028,012	13.5%
2026	\$6,781,514	12.5%

Minnesota's property tax system is described in more detail on pages 46 through 48. (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 for the addition of the TCAAP property. Most development is commercial/industrial, and as these areas are developed, there will be a decline in permit revenues in the future. This is expected to increase in the future, depending on the timing of how the TCAAP property develops.

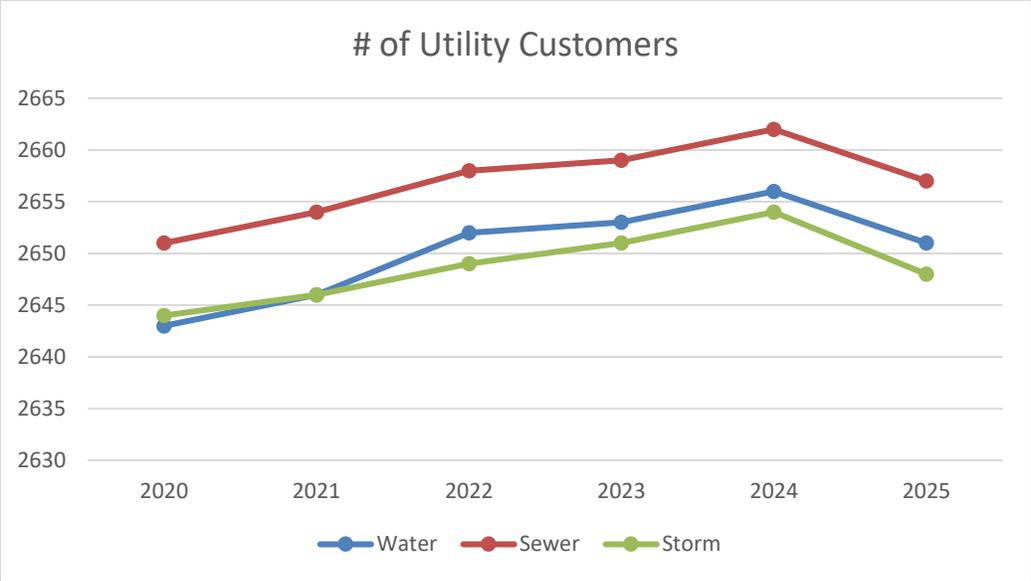
The City pools its cash reserves for investment purposes. This is described in more detail in the investment policy on pages 35-36 of this document.

One of the City's largest expenditure classifications is personnel services. Personnel services include salaries and fringe benefits for all employees. For 2026, the salaries have been budgeted with a 3.0% COLA increase for both non-union employees and union employees.

For non-union employees, there is a 13.9% increase assumed for health, a 0% increase for dental, and a 0.0% increase for life insurance premiums. For union employees, there is a 7.0% increase assumed for health (which includes dental) and a 0.0% increase for life insurance premiums. Overall, the city's cost for insurance is increasing \$56,345.

The City's staffing levels are detailed on pages 17 - 19.

Finally, the population growth does not only affect the City's General fund, but it also affects the City's Water, Sewer, and Surface Water Management operating funds. As the population has increased, so has the number of utility customers. As the number of customers increases, 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.



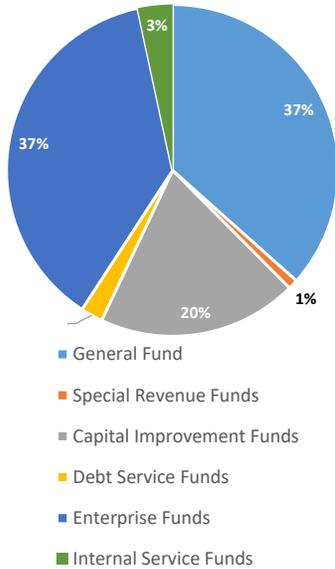
City Wide Budget Summary

BUDGET SUMMARY

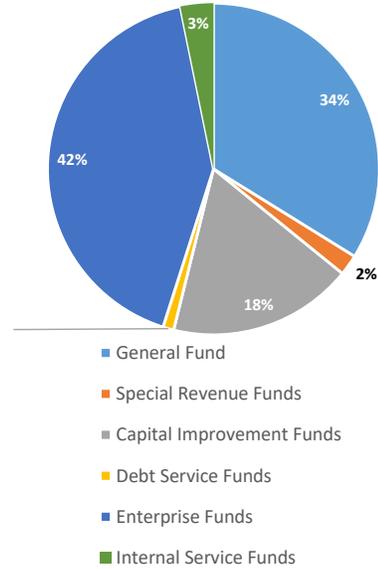
By Fund Type

	2023	2024	10/31/2025	2025	2026	\$ Increase	% Increase
CITY-WIDE SUMMARY	Actual	Actual	YTD	Budget	Budget	(Decrease)	(Decrease)
REVENUES							
General Fund	\$ 5,352,798	\$ 5,892,355	\$ 4,448,291	\$ 6,639,270	\$ 7,354,657	\$ 715,388	10.8%
Special Revenue Funds	334,290	381,758	115,445	142,000	192,000	50,000	35.2%
Capital Improvement Funds	2,802,043	2,408,369	1,289,599	2,378,436	3,913,092	1,534,656	64.5%
Debt Service Funds	-	-	106,242	-	435,000	435,000	#DIV/0!
Enterprise Funds	7,011,660	6,881,341	5,431,073	7,181,481	7,524,638	343,157	4.8%
Internal Service Funds	570,685	534,101	437,939	657,150	677,070	19,920	3.0%
TOTAL REVENUES	\$ 16,071,477	\$ 16,097,924	\$ 11,828,589	\$ 16,998,337	\$ 20,096,457	\$ 3,098,121	18.2%
EXPENDITURES/EXPENSES							
General Fund	\$ 5,514,477	\$ 5,777,329	\$ 5,144,626	\$ 6,761,279	\$ 7,354,656	\$ 593,378	8.8%
Special Revenue Funds	230,262	470,854	158,238	237,852	438,779	200,927	84.5%
Capital Improvement Funds	1,244,819	5,142,455	4,035,578	2,360,807	3,913,149	1,552,342	65.8%
Debt Service Funds	-	-	89,370	-	230,400	230,400	#DIV/0!
Enterprise Funds	5,685,686	5,703,267	5,143,809	8,953,935	9,102,188	148,252	1.7%
Internal Service Funds	563,679	526,717	492,196	676,650	696,570	19,920	2.9%
TOTAL EXPENDITURES/EXPENSES	\$ 13,238,922	\$ 17,620,622	\$ 15,063,818	\$ 18,990,523	\$ 21,735,742	\$ 2,745,219	14.5%
NET CHANGES IN FUND BALANCE	\$ 2,832,555	\$ (1,522,698)	\$ (3,235,229)	\$ (1,992,186)	\$ (1,639,285)	\$ 352,901	

2026 Revenues by Fund Type



2026 Expenditures by Fund Type

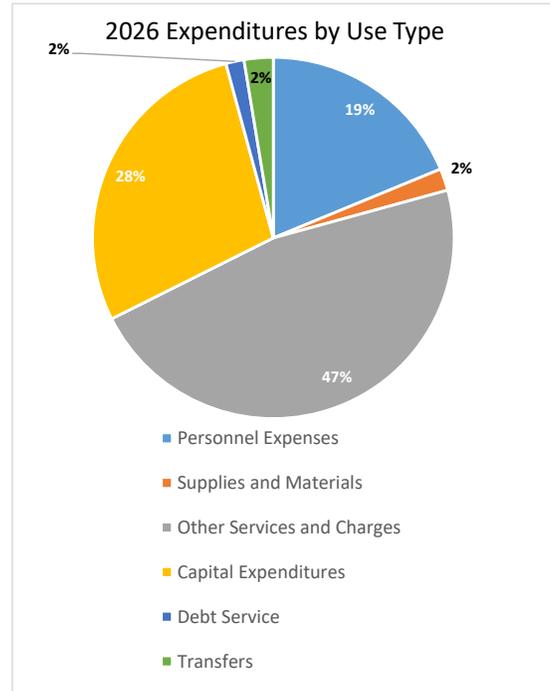
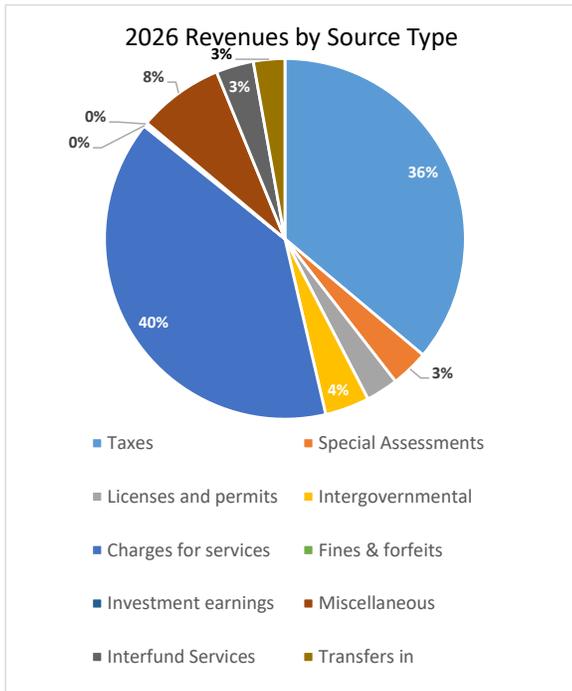


City Wide Budget Summary

BUDGET SUMMARY

By Source/Use Type

	2023	2024	10/31/2025	2025	2026	\$ Increase	% Increase
CITY-WIDE SUMMARY	Actual	Actual	YTD	Budget	Budget	(Decrease)	(Decrease)
REVENUES							
Taxes	\$ 4,711,538	\$ 5,415,214	\$ 3,442,627	\$ 6,496,798	\$ 7,261,322	\$ 764,524	11.8%
Special Assessments	365,662	693,060	151,713	381,784	677,641	295,858	77.5%
Licenses and permits	478,540	449,918	918,035	555,672	579,681	24,009	4.3%
Intergovernmental	1,192,674	809,594	331,412	767,901	799,435	31,535	4.1%
Charges for services	7,076,165	6,852,750	5,706,280	7,567,327	7,915,395	348,069	4.6%
Fines & forfeits	24,681	27,298	20,832	17,360	24,224	6,864	39.5%
Investment earnings	927,206	843,040	322,321	50,000	50,000	-	0.0%
Miscellaneous	262,458	137,622	680,439	154,345	1,546,688	1,392,343	902.1%
Interfund Services	561,412	519,429	435,497	657,150	677,070	19,920	3.0%
Transfers in	471,140	350,000	(180,567)	350,000	565,000	215,000	61.4%
TOTAL REVENUES	\$ 16,071,477	\$ 16,097,924	\$ 11,828,589	\$ 16,998,337	\$ 20,096,457	\$ 3,098,121	18.2%
EXPENDITURES/EXPENSES							
Personnel Expenses	\$ 3,103,386	\$ 3,244,860	\$ 2,805,500	\$ 3,859,690	\$ 4,081,666	\$ 221,976	5.8%
Supplies and Materials	409,869	310,227	279,363	375,330	426,010	50,680	13.5%
Other Services and Charges	8,436,324	8,698,229	7,251,478	9,497,196	10,189,017	691,821	7.3%
Capital Expenditures	760,652	4,969,123	4,169,565	4,620,807	6,121,149	1,500,342	32.5%
Debt Service	57,550	48,183	377,345	287,500	352,900	65,400	22.7%
Transfers	471,140	350,000	180,567	350,000	565,000	215,000	61.4%
TOTAL EXPENDITURES/EXPENSES	\$ 13,238,922	\$ 17,620,622	\$ 15,063,818	\$ 18,990,523	\$ 21,735,742	\$ 2,745,219	14.5%
NET CHANGES IN FUND BALANCE	\$ 2,832,555	\$ (1,522,698)	\$ (3,235,229)	\$ (1,992,186)	\$ (1,639,285)	\$ 352,901	



CITY OF ARDEN HILLS, MINNESOTA

ALL FUNDS
REVENUE SUMMARY

<u>Total by Source</u>	2023	2024	2025	2026	PERCENT
	ACTUAL	ACTUAL	BUDGET	BUDGET	OVER(UNDER) 2023 BUDGET
Taxes	4,711,538	5,415,214	6,496,798	7,261,322	11.8%
Special Assessments	365,662	693,060	381,784	677,641	77.5%
Licenses and permits	478,540	449,918	555,672	579,681	4.3%
Intergovernmental	1,192,674	809,594	767,901	799,435	4.1%
Charges for services	7,076,165	6,852,750	7,567,327	7,915,395	4.6%
Fines & forfeits	24,681	27,298	17,360	24,224	39.5%
Investment earnings	927,206	843,040	50,000	50,000	0.0%
Miscellaneous	262,458	137,622	154,345	1,546,688	902.1%
Interfund Services	561,412	519,429	657,150	677,070	3.0%
Transfers in	471,140	350,000	350,000	565,000	61.4%
Totals	16,071,477	16,097,924	16,998,337	20,096,457	18.2%

Total by Fund

General	5,352,798	5,892,355	6,639,270	7,354,658	10.8%
Karth Lake Taxing District	-	-	-	-	N/A
Cable TV	92,681	135,081	142,000	192,000	35.2%
EDA	134,269	199,229	-	-	N/A
EDA Revolving	-	-	-	-	N/A
TIF #3	39,693	39,804	-	-	N/A
TIF #4	67,647	7,643	-	-	N/A
Public Safety Debt Service	-	-	-	435,000	N/A
Equip & Bldg Replacement	369,054	654,957	495,000	472,500	-4.5%
Parks	15,420	22,704	-	1,000	N/A
Capital (PIR)	1,712,269	1,644,033	1,163,436	3,107,592	167.1%
Public Safety Capital	705,301	86,675	720,000	332,000	-53.9%
TCAAP Capital	-	-	-	-	N/A
Water	3,264,278	3,076,949	3,179,783	3,306,436	4.0%
Sanitary Sewer	2,559,584	2,569,545	2,695,577	2,781,381	3.2%
Recycling	188,443	194,400	288,869	358,533	24.1%
Storm Water Management	999,356	1,040,447	1,017,252	1,078,288	6.0%
Risk Management	195,771	180,911	200,000	200,000	0.0%
Engineering	4,447	3,471	36,170	46,000	27.2%
Central Garage	188,884	171,648	212,210	212,750	0.3%
Technology	181,584	178,072	208,770	218,320	4.6%
Totals	16,071,477	16,097,924	16,998,337	20,096,457	18.2%

CITY OF ARDEN HILLS, MINNESOTA

ALL FUNDS

EXPENDITURE SUMMARY

	2023	2024	2025	2026	PERCENT OVER(UNDER) 2023 BUDGET
<u>Total by Use</u>	ACTUAL	ACTUAL	BUDGET	BUDGET	
Personnel Expenses	3,103,386	3,244,860	3,859,690	4,081,666	5.8%
Supplies and Materials	409,869	310,227	375,330	426,010	13.5%
Other Services and Charges	8,436,324	8,698,229	9,497,196	10,189,017	7.3%
Capital Expenditures	760,652	4,969,123	4,620,807	6,121,149	32.5%
Debt Service	57,550	48,183	287,500	352,900	22.7%
Transfers	471,140	350,000	350,000	565,000	61.4%
Totals	13,238,922	17,620,622	18,990,523	21,735,742	14.5%

Total by Fund

General	5,514,477	5,777,329	6,761,279	7,354,657	8.8%
Karth Lake Taxing District	-	-	-	-	N/A
Cable TV	148,472	163,521	147,200	149,640	1.7%
EDA	78,539	77,993	84,952	283,439	233.6%
EDA Revolving	-	-	-	-	N/A
TIF #3	1,083	1,645	1,900	1,900	0.0%
TIF #4	1,084	225,885	1,900	1,900	0.0%
TIF #5	1,084	1,810	1,900	1,900	0.0%
Public Safety Debt Service	-	-	-	230,400	N/A
Equip & Bldg Replacement	231,359	528,084	663,170	410,000	-38.2%
Parks	35,810	5,115	-	6,750	N/A
Capital (PIR)	809,092	4,130,741	1,162,225	3,096,725	166.4%
Public Safety Capital	168,558	478,515	535,412	399,674	-25.4%
TCAAP Capital	-	-	-	-	N/A
Water	2,790,704	2,671,818	4,223,495	4,572,840	8.3%
Sanitary Sewer	1,992,906	2,110,151	3,657,782	2,765,115	-24.4%
Recycling	154,518	168,958	254,135	345,680	36.0%
Storm Water Management	747,558	752,341	818,524	1,418,553	73.3%
Risk Management	189,857	173,559	219,500	219,500	0.0%
Engineering	3,927	2,866	36,170	46,000	27.2%
Central Garage	188,311	172,221	212,210	212,750	0.3%
Technology	181,584	178,072	208,770	218,320	4.6%
Totals	13,238,922	17,620,622	18,990,523	21,735,742	14.5%



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General Fund Summary

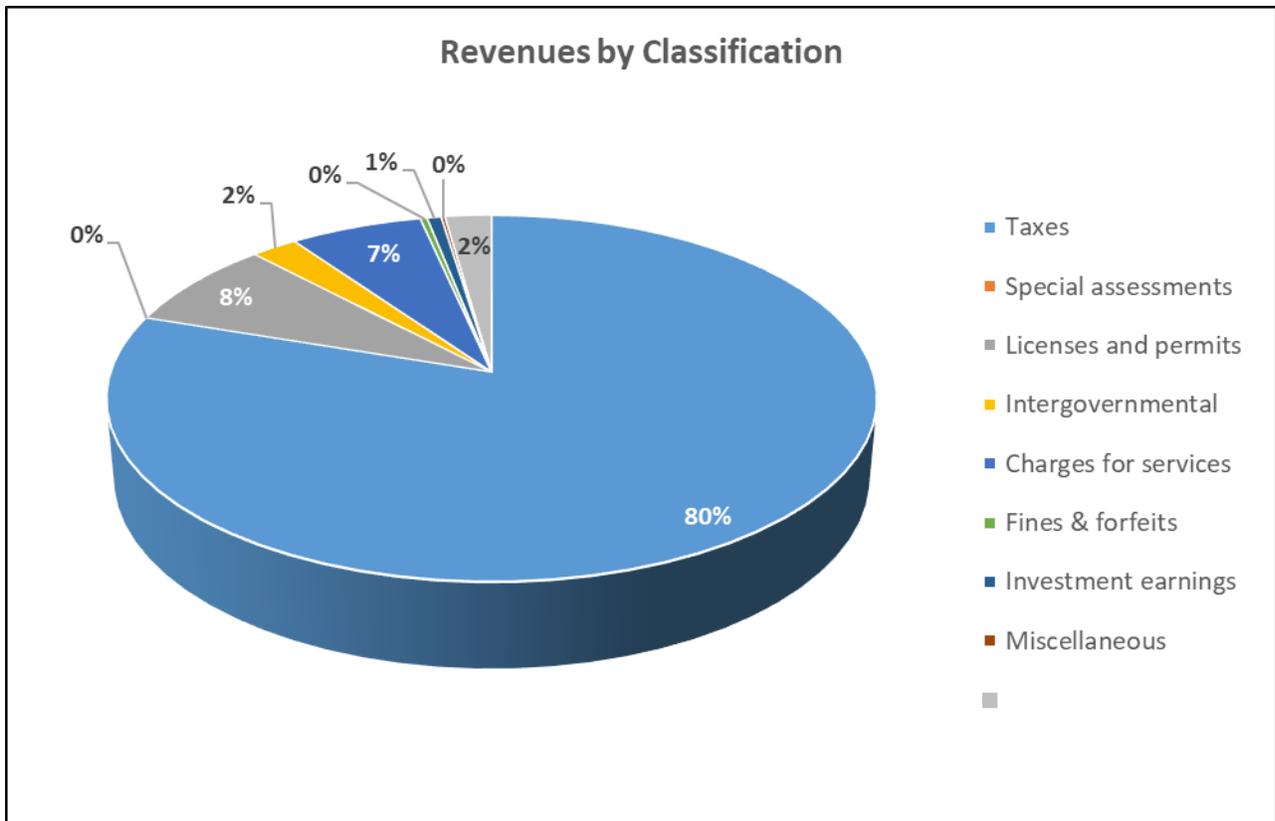
GENERAL FUND SUMMARY

Fund Description

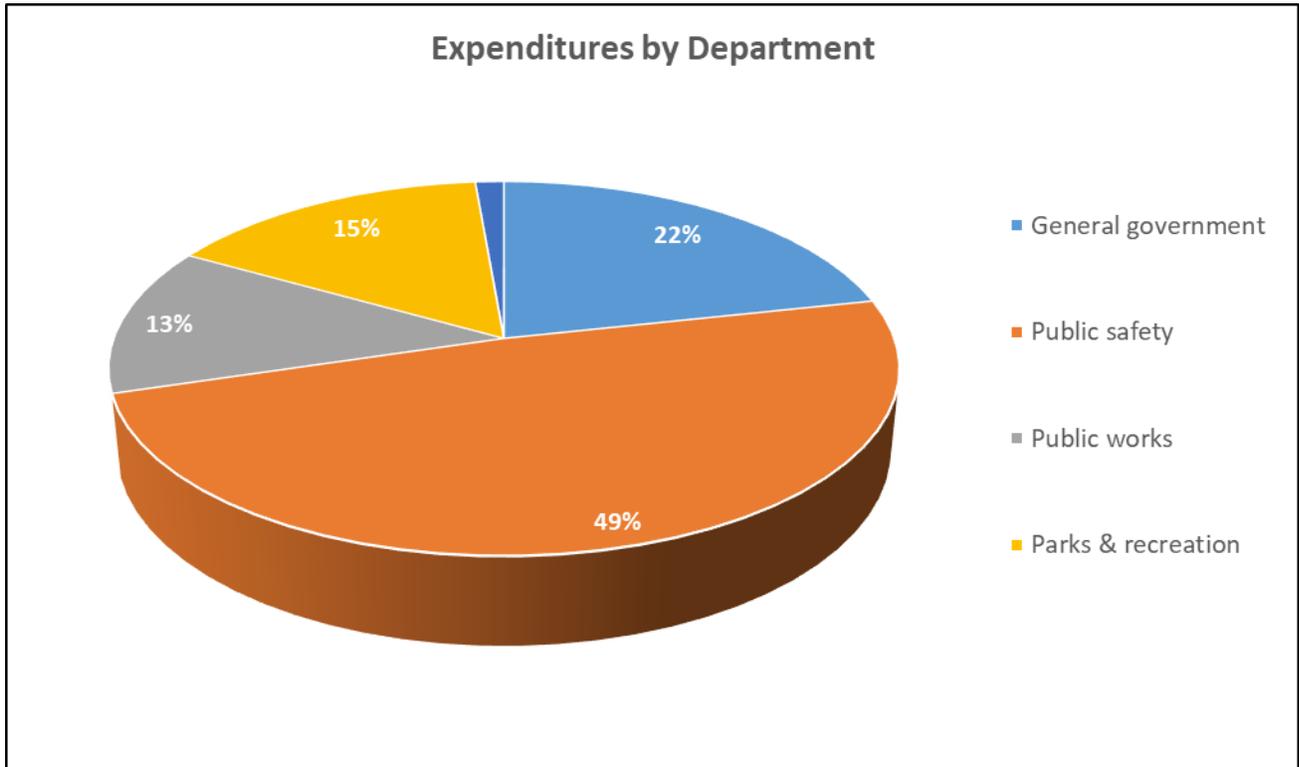
The General Fund is used to account for the ordinary operations of the City, which are financed from taxes and other general revenues, which are not accounted for in another fund. The modified accrual basis of accounting is used in the General Fund. That is, expenditures are recorded at the time liabilities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

Budget Summary

Total General Fund estimated revenues for 2026 are \$7,354,657. 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 80.1% of the revenue, license fees and permits are 7.8%, charges for current services are 6.4%, intergovernmental revenues are 2.2%, transfers in are 2.2%, court fines are 0.3% and miscellaneous revenues are 0.2%. The graph below illustrates the projected revenue by type.



The 2026 General Fund expenditure budget of \$7,354,656 is an 8% increase over the City's 2025 budget. Public Safety and General Government expenditures represent the largest expenditure areas with 48.7% and 21.6% respectively, while Parks and Recreation represents 15.5% and Public Works represents 12.8%. 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
17.3 Cents**

**Public Safety
54.5 Cents**

**Public Works
14.4 Cents**

**General Government
25.7 Cents**



**Economic Development and Capital
12.8 Cents**

A \$496,400 home generates \$1,496 in annual property taxes:
This comes to \$124.70 per month for 2026.

What could you purchase for \$124.70 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-hour Police Protection
- 24-hour 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
\$496,400 Homestead in 2026**

Cost of City Services Pay 2026 Property Tax Support for \$496,400 Homestead				
City Service Category	Actual	Percent of Levy	Amount of Levy	Monthly Cost
General Government Mayor/Council, Administration, Elections, Finance, Planning & Zoning, Government Buildings	\$1,688,335	20.6%	\$308	\$25.69
Public Safety Building Inspection/Code Enforcement, Police, Dispatch, Fire, Emergency Management	\$3,584,635	43.7%	\$654	\$54.54
Public Works Street Maintenance	\$943,854	11.5%	\$172	\$14.36
Parks	\$759,825	9.3%	\$139	\$11.56
Recreation	\$378,008	4.6%	\$69	\$5.75
EDA	\$0	0.0%	\$0	\$0.00
Capital	\$842,000	10.3%	\$154	\$12.81
Totals	\$8,196,657	100.0%	1,496	\$125

GENERAL FUND	2023 Actual	2024 Actual	10/31/2025 YTD	2025 Budget	2026 Budget	\$ Increase (Decrease)	% Increase (Decrease)
REVENUES							
Taxes	\$ 3,963,077	\$ 4,622,581	\$ 2,789,604	\$ 5,359,798	\$ 5,892,322	\$ 532,524	9.9%
Special assessments	-	-	-	-	-	-	N/A
Licenses and permits	471,740	448,587	911,243	550,540	574,151	23,611	4.3%
Intergovernmental	166,021	116,870	133,804	176,296	165,379	(10,917)	-6.2%
Charges for services	485,643	504,134	445,843	471,994	470,251	(1,743)	-0.4%
Fines & forfeits	24,681	27,298	20,832	17,360	24,224	6,864	39.5%
Investment earnings	209,901	163,638	80,165	50,000	50,000	-	0.0%
Miscellaneous	31,734	9,247	66,800	13,282	13,330	48	0.4%
Transfers In	-	-	-	-	165,000	165,000	N/A
TOTAL REVENUES	\$ 5,352,798	\$ 5,892,355	\$ 4,448,291	\$ 6,639,270	\$ 7,354,657	\$ 715,388	10.8%
EXPENDITURES							
Mayor & Council	\$ 71,926	\$ 80,035	\$ 79,275	\$ 93,819	\$ 85,743	\$ (8,076)	-8.6%
Administration	437,233	507,785	382,769	506,835	524,881	18,046	3.6%
Elections	31,056	32,141	34,283	61,750	35,906	(25,844)	-41.9%
Finance	161,040	163,075	203,133	220,756	225,194	4,438	2.0%
TCAAP	77,657	119,702	33,474	121,920	139,170	17,250	14.1%
Planning & Zoning	227,805	307,494	188,987	352,790	327,410	(25,380)	-7.2%
Government Buildings	228,815	224,822	193,741	240,932	250,032	9,100	3.8%
Police	1,491,764	1,583,188	1,465,788	1,761,288	1,994,763	233,475	13.3%
Dispatch	68,737	70,394	42,913	73,570	86,350	12,780	17.4%
Fire	751,177	833,933	892,173	906,321	1,065,552	159,231	17.6%
Emergency Management	8,587	5,134	5,786	9,780	9,270	(510)	-5.2%
Protective Inspections	383,744	331,654	241,538	373,160	428,700	55,540	14.9%
Street Maintenance	682,508	716,138	560,761	960,790	943,854	(16,936)	-1.8%
Recreation	176,655	195,101	232,726	337,508	378,008	40,500	12.0%
Park Maintenance	544,634	556,736	587,279	690,060	759,825	69,765	10.1%
Transfers out	171,140	50,000	-	50,000	100,000	50,000	100.0%
TOTAL EXPENDITURES	\$ 5,514,477	\$ 5,777,329	\$ 5,144,626	\$ 6,761,279	\$ 7,354,656	\$ 593,378	8.8%
NET CHANGE IN FUND BALANCE	\$ (161,679)	\$ 115,025	\$ (696,335)	\$ (122,009)	\$ 0	\$ 122,009	-100.0%

2026 BUDGET - GENERAL FUND - SCHEDULE OF EXPENDITURES - DETAIL BY FUNCTION

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ Increase (Decrease)	% Increase (Decrease)
Mayor & council						
Personnel Expenses	\$ 37,231	\$ 37,139	\$ 41,070	\$ 41,070	\$ -	0.0%
Supplies and Materials	-	259	-	-	-	0.0%
Other Services and Charges	34,694	42,636	52,749	44,673	(8,076)	-15.3%
	<u>\$ 71,926</u>	<u>\$ 80,035</u>	<u>\$ 93,819</u>	<u>\$ 85,743</u>	<u>\$ (8,076)</u>	<u>-8.6%</u>
Administration						
Personnel Expenses	\$ 264,777	\$ 266,024	\$ 318,880	\$ 311,465	\$ (7,415)	-2.3%
Supplies and Materials	-	-	-	-	-	0.0%
Other Services and Charges	172,456	241,761	187,955	213,416	25,461	13.5%
	<u>\$ 437,233</u>	<u>\$ 507,785</u>	<u>\$ 506,835</u>	<u>\$ 524,881</u>	<u>\$ 18,046</u>	<u>3.6%</u>
Elections						
Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other Services and Charges	31,056	32,141	61,750	35,906	(25,844)	-41.9%
	<u>\$ 31,056</u>	<u>\$ 32,141</u>	<u>\$ 61,750</u>	<u>\$ 35,906</u>	<u>\$ (25,844)</u>	<u>-41.9%</u>
Finance						
Personnel Expenses	\$ 73,619	\$ 76,769	\$ 106,890	\$ 112,800	\$ 5,910	5.5%
Supplies and Materials	11,505	9,815	12,000	12,000	-	0.0%
Other Services and Charges	75,916	76,491	101,866	100,394	(1,473)	-1.4%
	<u>\$ 161,040</u>	<u>\$ 163,075</u>	<u>\$ 220,756</u>	<u>\$ 225,194</u>	<u>\$ 4,438</u>	<u>2.0%</u>
TCAAP						
Personnel Expenses	\$ 39,431	\$ 36,677	\$ 51,920	\$ 59,170	\$ 7,250	14.0%
Supplies and Materials	-	-	-	-	-	0.0%
Other Services and Charges	38,226	83,025	70,000	80,000	10,000	14.3%
	<u>\$ 77,657</u>	<u>\$ 119,702</u>	<u>\$ 121,920</u>	<u>\$ 139,170</u>	<u>\$ 17,250</u>	<u>14.1%</u>
Planning & Zoning						
Personnel Expenses	\$ 190,620	\$ 228,094	\$ 264,470	\$ 295,840	\$ 31,370	11.9%
Supplies and Materials	123	-	-	-	-	0.0%
Other Services and Charges	37,062	79,400	88,320	31,570	(56,750)	-64.3%
	<u>\$ 227,805</u>	<u>\$ 307,494</u>	<u>\$ 352,790</u>	<u>\$ 327,410</u>	<u>\$ (25,380)</u>	<u>-7.2%</u>
Government Buildings						
Personnel Expenses	\$ 38,713	\$ 34,834	\$ 40,090	\$ 43,303	\$ 3,213	8.0%
Supplies and Materials	10,786	8,045	9,180	9,180	-	0.0%
Other Services and Charges	179,316	181,943	191,662	197,549	5,887	3.1%
	<u>\$ 228,815</u>	<u>\$ 224,822</u>	<u>\$ 240,932</u>	<u>\$ 250,032</u>	<u>\$ 9,100</u>	<u>3.8%</u>
Police						
Other Services and Charges	\$ 1,491,764	\$ 1,583,188	\$ 1,761,288	\$ 1,994,763	\$ 233,475	13.3%
	<u>\$ 1,491,764</u>	<u>\$ 1,583,188</u>	<u>\$ 1,761,288</u>	<u>\$ 1,994,763</u>	<u>\$ 233,475</u>	<u>13.3%</u>
Dispatch						
Other Services and Charges	\$ 68,737	\$ 70,394	\$ 73,570	\$ 86,350	\$ 12,780	17.4%
	<u>\$ 68,737</u>	<u>\$ 70,394</u>	<u>\$ 73,570</u>	<u>\$ 86,350</u>	<u>\$ 12,780</u>	<u>17.4%</u>
Fire						
Other Services and Charges	\$ 751,177	\$ 833,933	\$ 906,321	\$ 1,065,552	\$ 159,231	17.6%
	<u>\$ 751,177</u>	<u>\$ 833,933</u>	<u>\$ 906,321</u>	<u>\$ 1,065,552</u>	<u>\$ 159,231</u>	<u>17.6%</u>
Emergency Management						
Personnel Expenses	\$ 5,164	\$ 4,322	\$ 8,130	\$ 7,620	\$ (510)	-6.3%
Supplies and Materials	-	-	-	-	-	0.0%
Other Services and Charges	3,423	811	1,650	1,650	-	0.0%
	<u>\$ 8,587</u>	<u>\$ 5,134</u>	<u>\$ 9,780</u>	<u>\$ 9,270</u>	<u>\$ (510)</u>	<u>-5.2%</u>
Protective Inspections						
Personnel Expenses	\$ 279,459	\$ 281,612	\$ 304,390	\$ 350,240	\$ 45,850	15.1%
Supplies and Materials	662	1,226	1,250	1,250	-	0.0%
Other Services and Charges	103,623	48,816	67,520	77,210	9,690	14.4%
	<u>\$ 383,744</u>	<u>\$ 331,654</u>	<u>\$ 373,160</u>	<u>\$ 428,700</u>	<u>\$ 55,540</u>	<u>14.9%</u>
Street Maintenance						
Personnel Expenses	\$ 337,706	\$ 363,274	\$ 439,340	\$ 447,934	\$ 8,594	2.0%
Supplies and Materials	59,540	26,243	66,000	74,000	8,000	12.1%
Other Services and Charges	285,261	326,621	455,450	421,920	(33,530)	-7.4%
	<u>\$ 682,508</u>	<u>\$ 716,138</u>	<u>\$ 960,790</u>	<u>\$ 943,854</u>	<u>\$ (16,936)</u>	<u>-1.8%</u>
Recreation						
Personnel Expenses	\$ 126,476	\$ 141,167	\$ 262,380	\$ 299,640	\$ 37,260	14.2%
Supplies and Materials	15,360	17,172	22,250	22,680	430	1.9%
Other Services and Charges	34,818	36,762	52,878	55,688	2,810	5.3%
	<u>\$ 176,655</u>	<u>\$ 195,101</u>	<u>\$ 337,508</u>	<u>\$ 378,008</u>	<u>\$ 40,500</u>	<u>12.0%</u>
Park Maintenance						

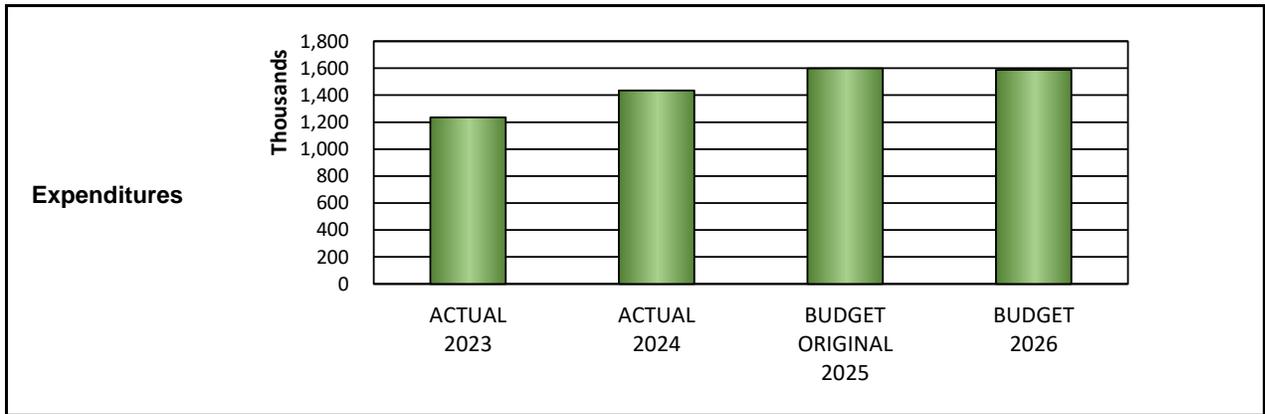
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	\$ Increase (Decrease)	% Increase (Decrease)
Personnel Expenses	\$ 349,403	\$ 379,390	\$ 491,290	\$ 513,635	\$ 22,345	4.5%
Supplies and Materials	77,978	56,038	51,750	69,500	17,750	34.3%
Other Services and Charges	117,252	121,308	147,020	176,690	29,670	20.2%
	<u>\$ 544,634</u>	<u>\$ 556,736</u>	<u>\$ 690,060</u>	<u>\$ 759,825</u>	<u>\$ 69,765</u>	<u>10.1%</u>
Transfers Out	\$ 171,140	\$ 50,000	\$ 50,000	\$ 100,000	\$ 50,000	100.0%
TOTAL EXPENDITURES	<u><u>\$ 5,514,477</u></u>	<u><u>\$ 5,777,329</u></u>	<u><u>\$ 6,761,279</u></u>	<u><u>\$ 7,354,656</u></u>	<u><u>\$ 593,378</u></u>	<u><u>8.8%</u></u>

CITY OF ARDEN HILLS, MINNESOTA
GENERAL GOVERNMENT SUMMARY
 EXPENDITURE ANALYSIS

Total By Program	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 BUDGET	PERCENT OVER(UNDER) 2023 BUDGET
City Council	\$ 71,926	\$ 80,035	\$ 93,819	\$ 85,743	-8.6%
City Administration	437,233	507,785	506,835	524,881	3.6%
Elections	31,056	32,141	61,750	35,906	-41.9%
Finance	161,040	163,075	220,756	225,194	2.0%
TCAAP	77,657	119,702	121,920	139,170	14.1%
Planning & Zoning	227,805	307,494	352,790	327,410	-7.2%
Government Buildings	228,815	224,822	240,932	250,032	3.8%
Totals	1,235,531	1,435,052	1,598,802	1,588,335	-0.7%

Total By Classification	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 BUDGET	PERCENT OVER(UNDER) 2023 BUDGET
Personnel Services	644,391	679,537	823,320	863,648	4.9%
Commodities	22,413	18,118	21,180	21,180	0.0%
Contractual Services	568,727	737,398	754,302	703,507	-6.7%
Capital Outlay	0	0	0	0	N/A
Other Charges	0	0	0	0	N/A
Totals	1,235,531	1,435,052	1,598,802	1,588,335	-0.7%

Staffing	2023	2024	2025	2026
Full-time equivalents	4.61	4.48	5.40	5.40



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

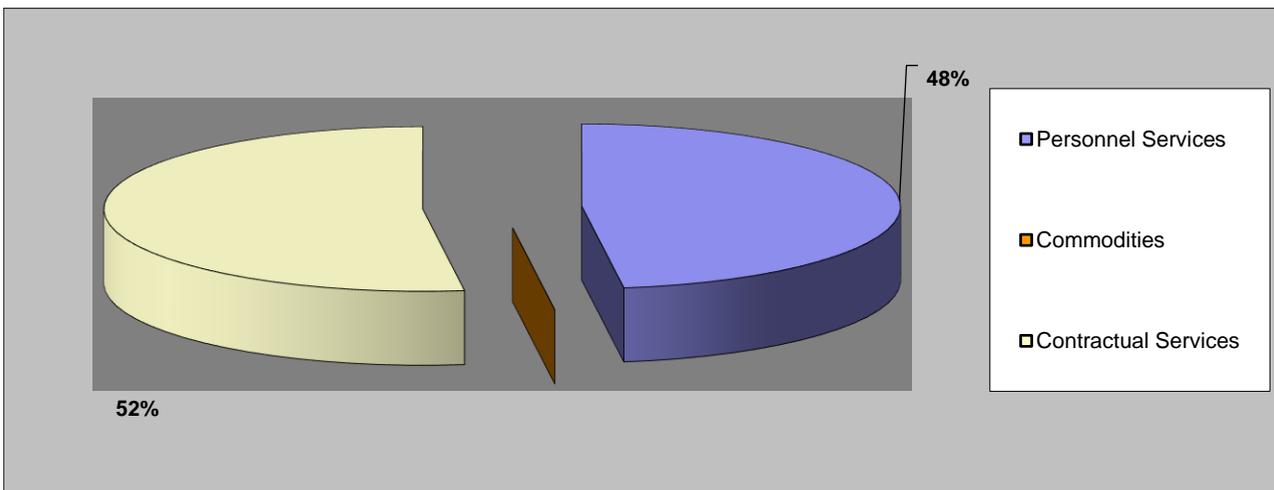
Creating funding sources to build reserve balances to fund future capital improvements while maintaining current City services.

Budget Commentary

In 2026, the Mayor and Council budget is proposed to decrease by -8.6% or -\$8,076 due a \$10,000 transfer to the Admin budget for the 75th Anniversary Celebration.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 37,231	\$ 37,139	\$ 41,070	\$ 41,070
Commodities	-	259	-	-
Contractual Services	34,694	42,636	52,749	44,673
Total	\$ 71,926	\$ 80,035	\$ 93,819	\$ 85,743
Percent Change		11.3%	17.2%	(-8.6%)
NYFS amount included above	-	16,661	23,304	25,203

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

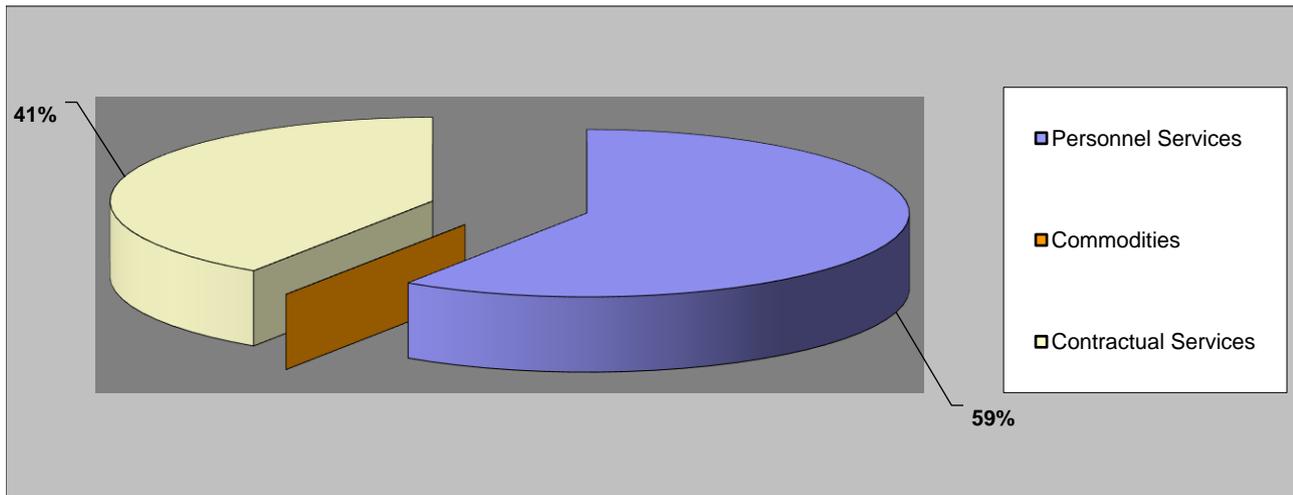
1. Long-range planning to maintain current City services while creating funding sources for reserves.
2. Long-range comprehensive TCAAP planning.

Budget Commentary

The 2026 Administration budget is increasing by 3.6% over 2025. The change in personnel services is due to step, COLA, and insurance benefit changes (which includes implementation of the MN Paid Leave program). The increase in contractual services is primarily due to legal fees and a \$10,000 transfer from the Mayor & Council budget for the 75th Anniversary Celebration.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 264,777	\$ 266,024	\$ 318,880	\$ 311,465
Commodities	-	-	-	-
Contractual Services	172,456	241,761	187,955	213,416
Total	\$ 437,233	\$ 507,785	\$ 506,835	\$ 524,881
Percent Change		16.1%	(-0.2%)	3.6%
Full-Time Equivalent positions	2.03	1.79	2.22	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

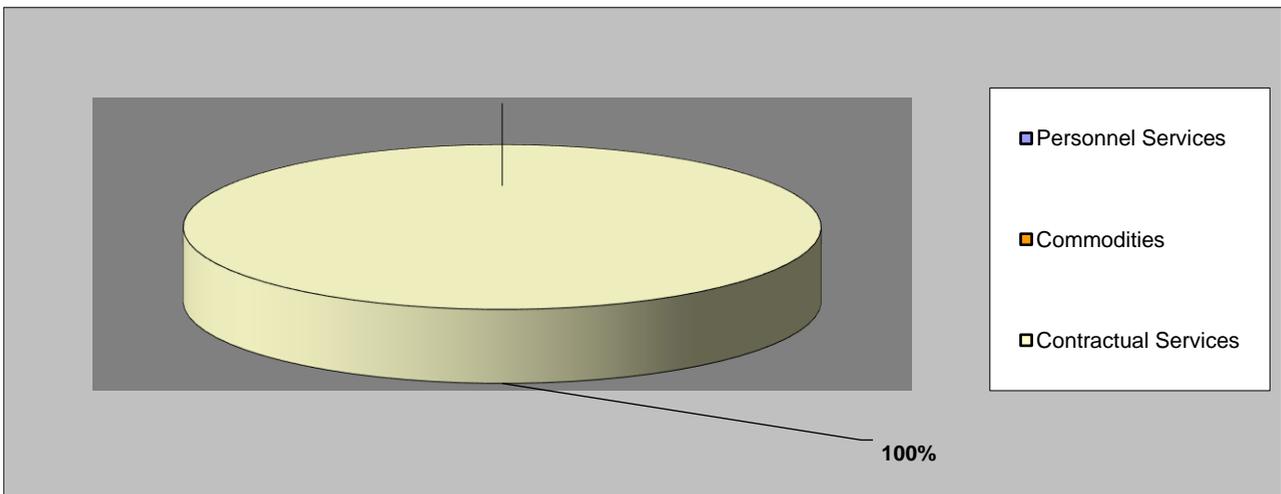
Stay current on election laws.

Budget Commentary

The Elections budget has a -41.9% or -\$25,844 decrease for FY26.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	31,056	32,141	61,750	35,906
Total	\$ 31,056	\$ 32,141	\$ 61,750	\$ 35,906
Percent Change		3.5%	92.1%	(-41.9%)

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

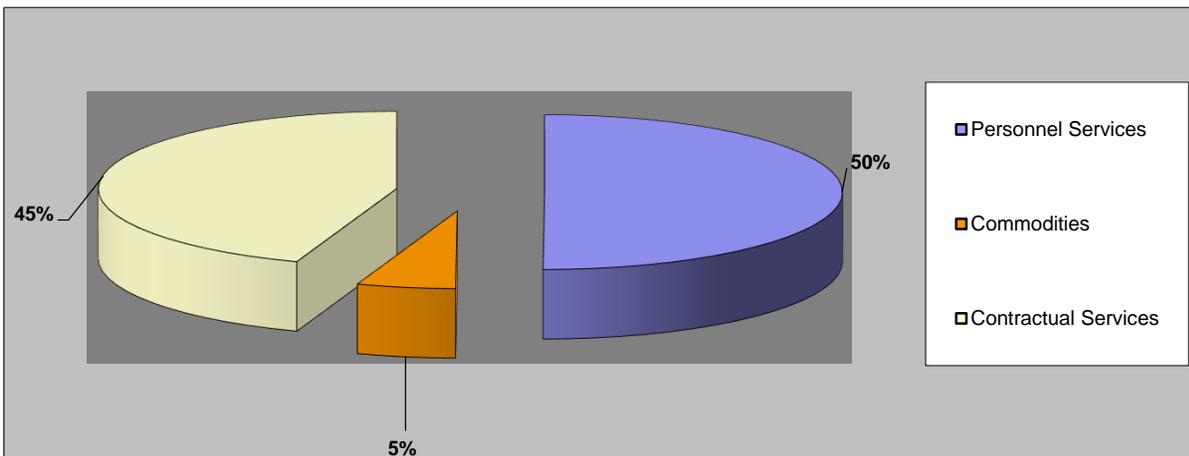
1. Implement improved reporting procedures to inform Council, Commissions and Departments.
2. Work with other Departments to find ways to reduce costs of City operations.
3. Analyze and implement ways to reduce transaction processing and costs.

Budget Commentary

This budget increased by 2.0% in 2026 or \$4,438. The increase in personnel services is due to step, COLA, and insurance benefit increases.

Budget Summary	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 73,619	\$ 76,769	\$ 106,890	\$ 112,800
Commodities	11,505	9,815	12,000	12,000
Contractual Services	75,916	76,491	101,866	100,394
Total	\$ 161,040	\$ 163,075	\$ 220,756	\$ 225,194
Percent Change		1.3%	35.4%	2.0%
Full-Time Equivalent positions	0.58	0.59	0.77	0.77

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

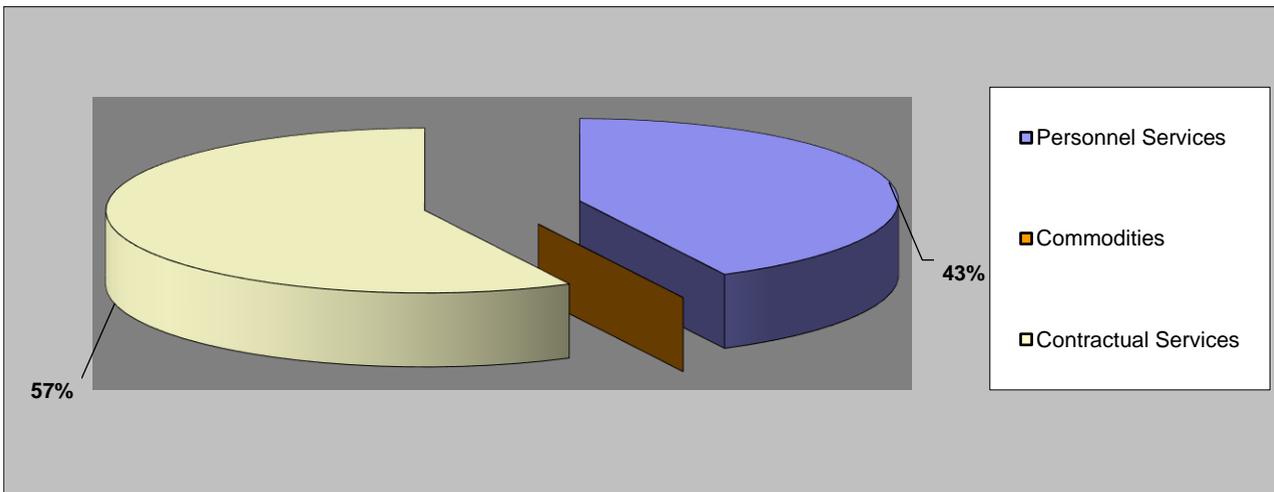
1. Economic conditions.
2. Coordinating with multiple entities/players.

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 2026 budget shows an increase of 14.1% or \$17,250.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 39,431	\$ 36,677	\$ 51,920	\$ 59,170
Commodities	-	-	-	-
Contractual Services	38,226	83,025	70,000	80,000
Total	\$ 77,657	\$ 119,702	\$ 121,920	\$ 139,170
Percent Change		54.1%	1.9%	14.1%
Full-Time Equivalent positions	0.23	0.20	0.27	0.27

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

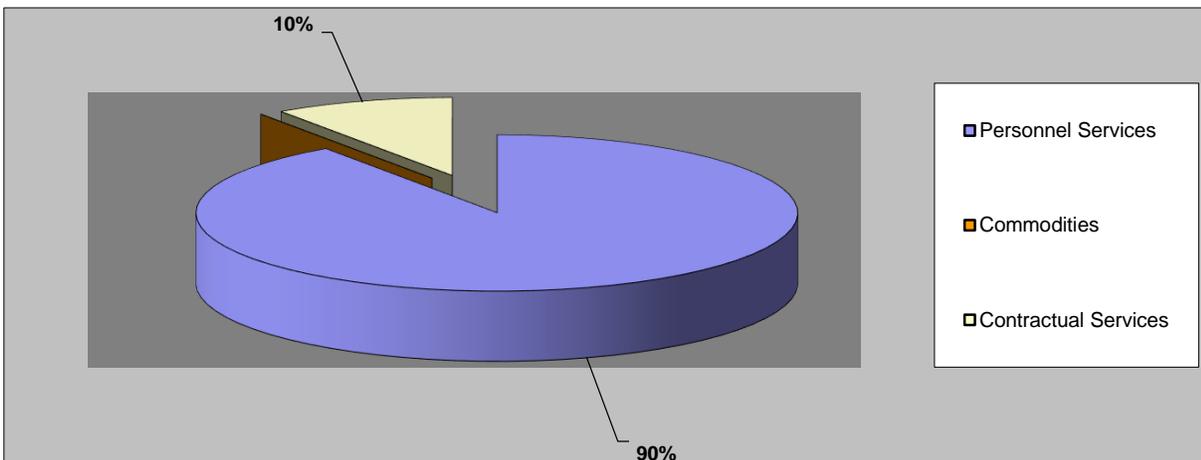
1. Rental Housing registrations.
2. Refine Building Permit process.
3. Research and refine an Administrative Fines process.

Budget Commentary

The budget for 2026 is a decrease of -7.2% over the 2025 budget, primarily driven by the one-time ordinance update (expenditure) in 2025 of \$60K.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 190,620	\$ 228,094	\$ 264,470	\$ 295,840
Commodities	123	-	-	-
Contractual Services	37,062	79,400	88,320	31,570
Total	\$ 227,805	\$ 307,494	\$ 352,790	\$ 327,410
Percent Change		35.0%	14.7%	(-7.2%)
Full-Time Equivalent positions	1.51	1.66	1.89	1.89

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

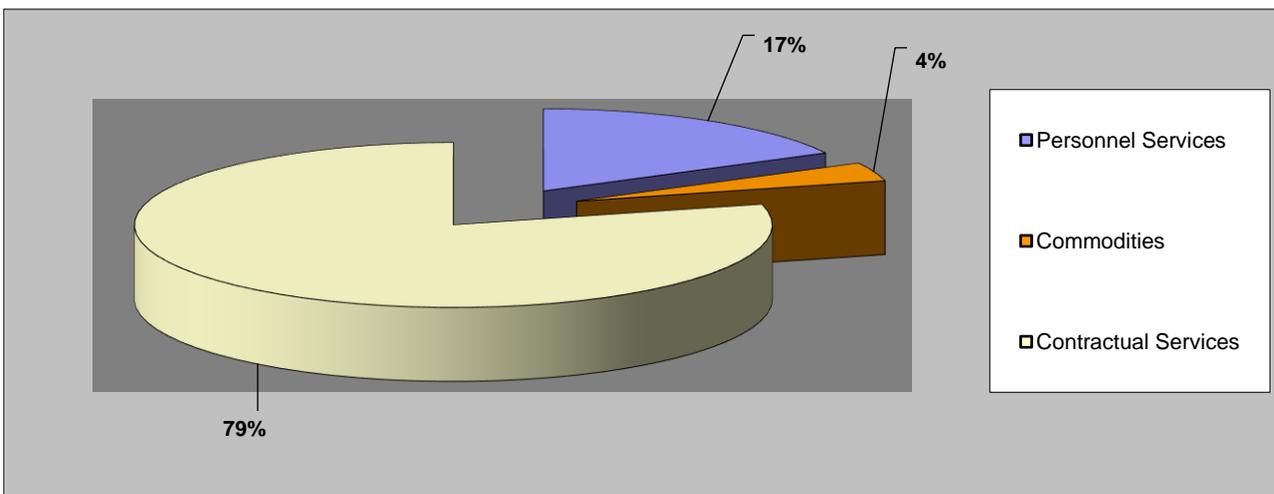
Normal maintenance and repair issues as the building (City Hall) has now been in operation since 2002.

Budget Commentary

The 2026 budget is an increase of 3.8% from the previous year’s budget primarily due to anticipated rent increase for the Public Works maintenance facility.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 38,713	\$ 34,834	\$ 40,090	\$ 43,303
Commodities	10,786	8,045	9,180	9,180
Contractual Services	179,316	181,943	191,662	197,549
Total	\$ 228,815	\$ 224,822	\$ 240,932	\$ 250,032
Percent Change		(-1.7%)	7.2%	3.8%
Full-Time Equivalent positions	0.27	0.25	0.26	0.26

Expenditures by Classification

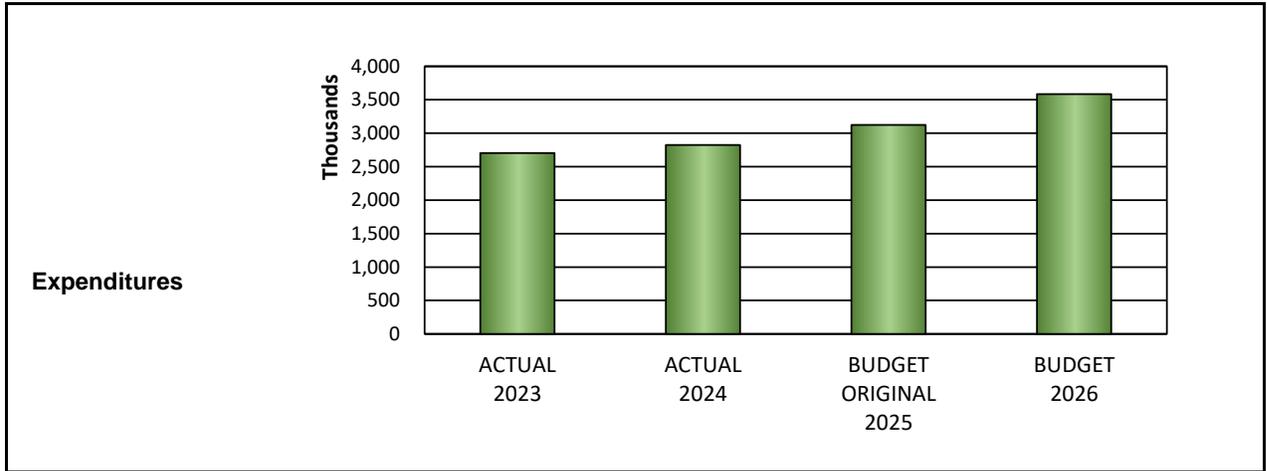


CITY OF ARDEN HILLS, MINNESOTA
PUBLIC SAFETY SUMMARY
 EXPENDITURE ANALYSIS

Total By Program	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 BUDGET	PERCENT OVER(UNDER) 2023 BUDGET
Police	\$ 1,491,764	\$ 1,583,188	\$ 1,761,288	\$ 1,994,763	13.3%
Dispatch	68,737	70,394	73,570	86,350	17.4%
Fire	751,177	833,933	906,321	1,065,552	17.6%
Emergency Management	8,587	5,134	9,780	9,270	-5.2%
Protective Inspections	383,744	331,654	373,160	428,700	14.9%
Totals	2,704,009	2,824,302	3,124,119	3,584,635	14.7%

Total By Classification	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 BUDGET	PERCENT OVER(UNDER) 2023 BUDGET
Personnel Services	284,623	285,935	312,520	357,860	14.5%
Commodities	1,492,426	1,584,414	1,762,538	1,996,013	13.2%
Contractual Services	926,961	953,954	1,049,061	1,230,762	17.3%
Capital Outlay	0	0	0	0	N/A
Other Charges	0	0	0	0	N/A
Totals	2,704,009	2,824,302	3,124,119	3,584,635	14.7%

Staffing	2023	2024	2025	2026
Full-time equivalents	2.52	2.59	2.78	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

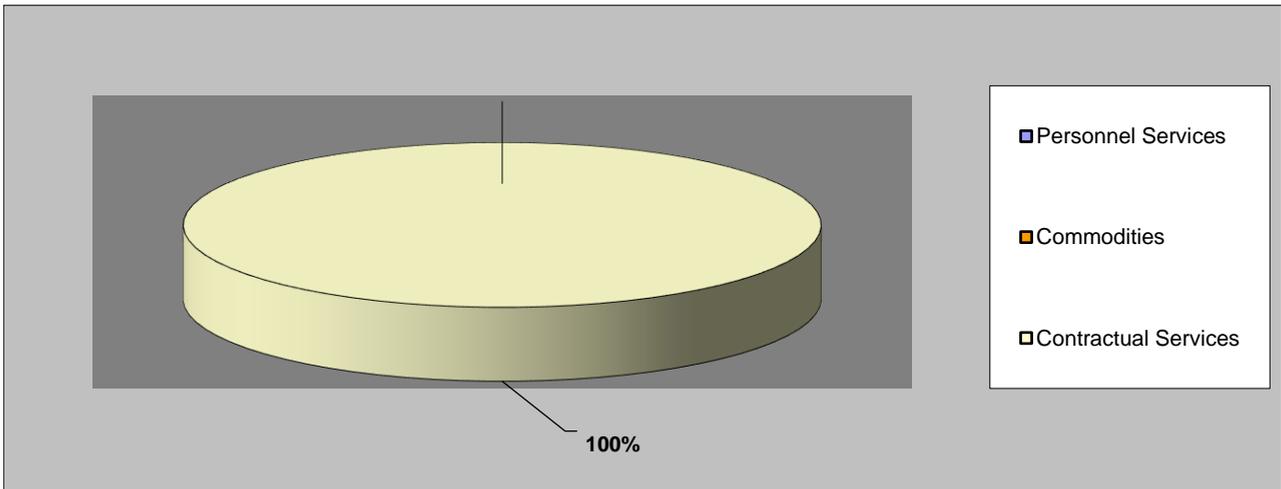
1. Resident concerns over police coverage and visibility.
2. Response times.

Budget Commentary

Arden Hills' portion of the Ramsey County Sheriff's Contracting Communities 2026 budget increased 13.3% or \$233,475 over 2025. Animal control costs and boarding are included within this budget.

<u>Budget Summary</u>	2023 <u>ACTUAL</u>	2024 <u>ACTUAL</u>	2025 <u>BUDGET</u>	2026 <u>BUDGET</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	1,491,764	1,583,188	1,761,288	1,994,763
Total	<u>\$ 1,491,764</u>	<u>\$ 1,583,188</u>	<u>\$ 1,761,288</u>	<u>\$ 1,994,763</u>
Percent Change		6.1%	11.2%	13.3%

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

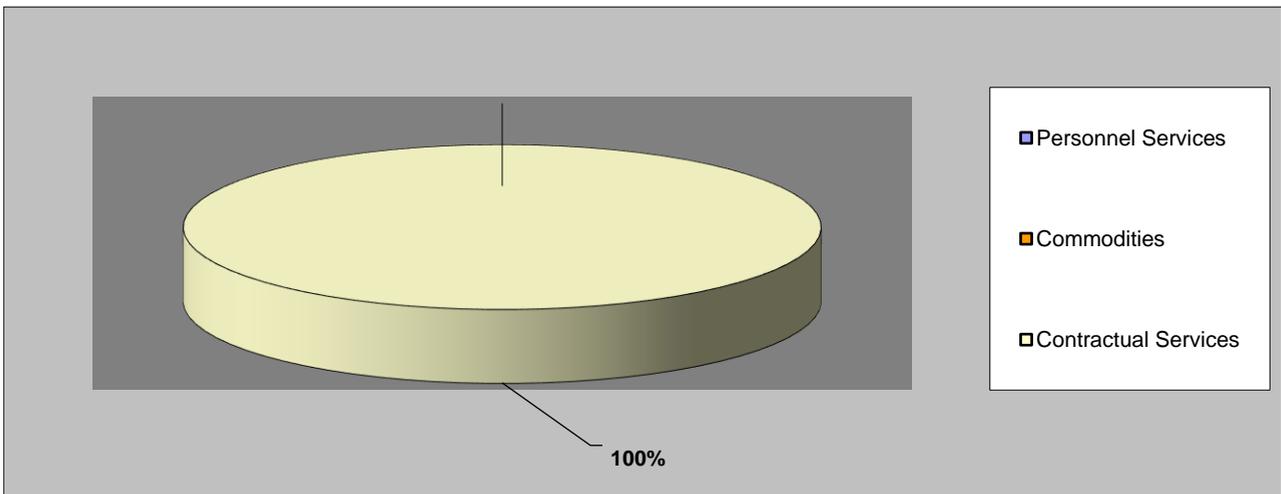
Continue to maintain service levels at a reasonable cost.

Budget Commentary

Arden Hills' portion of the Ramsey County 911 Dispatch Department operating budget increased by 17.4%.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	68,737	70,394	73,570	86,350
Total	\$ 68,737	\$ 70,394	\$ 73,570	\$ 86,350
Percent Change		2.4%	4.5%	17.4%

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

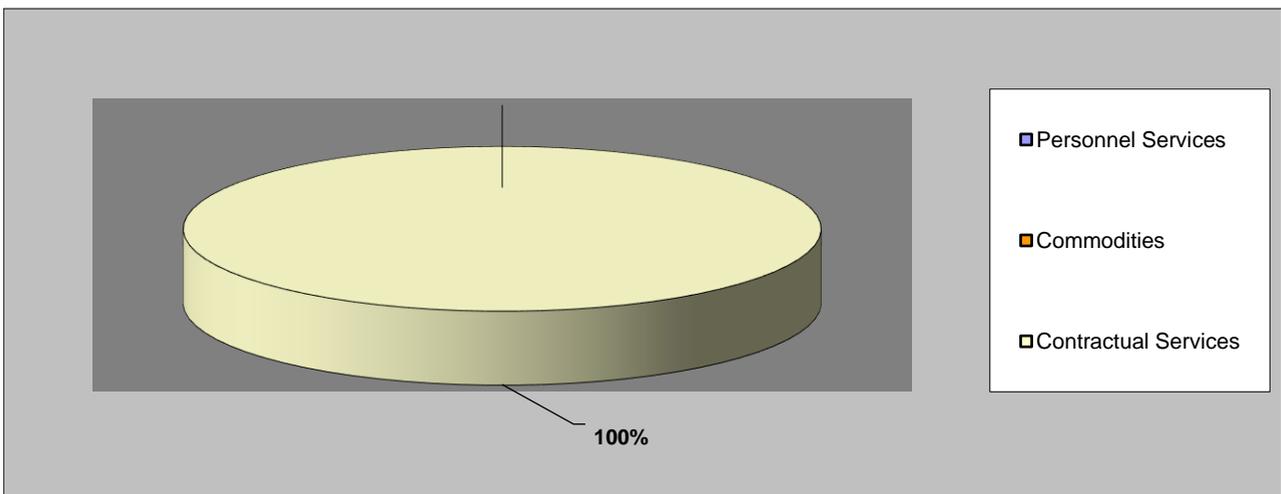
Continue to maintain service levels at a reasonable cost.

Budget Commentary

Arden Hills' portion of the Lake Johanna Fire Department operating budget increased 17.6%. This budget reflects increases to operating costs.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	751,177	833,933	906,321	1,065,552
Total	\$ 751,177	\$ 833,933	\$ 906,321	\$ 1,065,552
Percent Change		11.0%	8.7%	17.6%

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

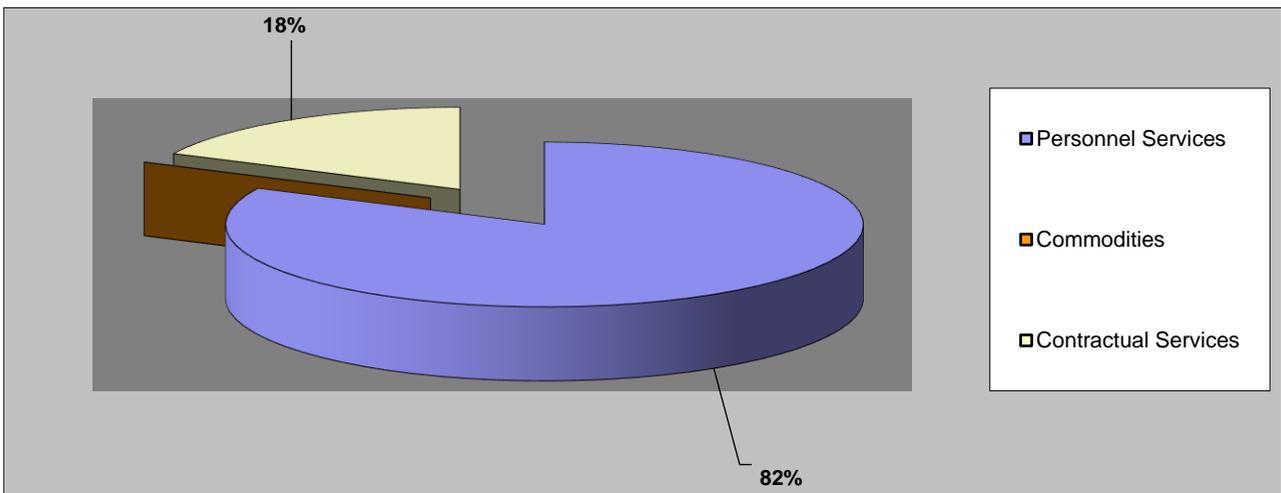
Coordinate with Ramsey County's emergency response procedures and policies.

Budget Commentary

The 2026 budget is a decrease of -5.2% from the 2025 budget or -\$510.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 5,164	\$ 4,322	\$ 8,130	\$ 7,620
Commodities	-	-	-	-
Contractual Services	3,423	811	1,650	1,650
Total	\$ 8,587	\$ 5,134	\$ 9,780	\$ 9,270
Percent Change		(-40.2%)	90.5%	(-5.2%)
Full-Time Equivalent positions	0.02	0.01	0.04	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

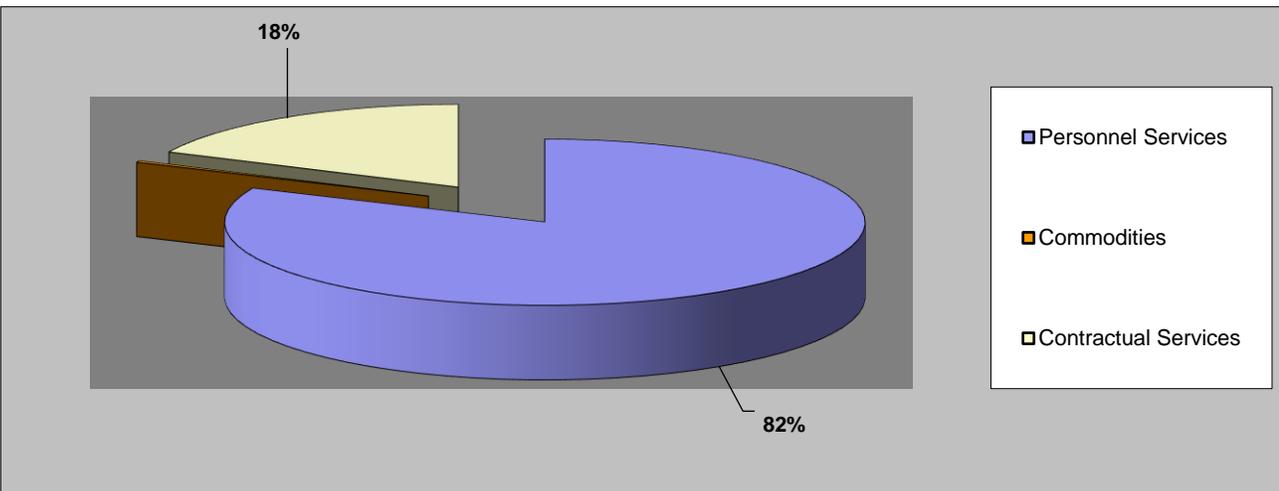
1. Managing and prioritizing department workloads.
2. Keep up with rental license inspections of investor owned residential properties.
3. Continue implementation and design of new Building Permit software and reports.

Budget Commentary

The 2026 operating budget is an increase of 14.9% or \$55,540 from the previous year's budget, driven by personnel (step, COLA, and insurance benefit increases), technology, and credit card fee allocations.

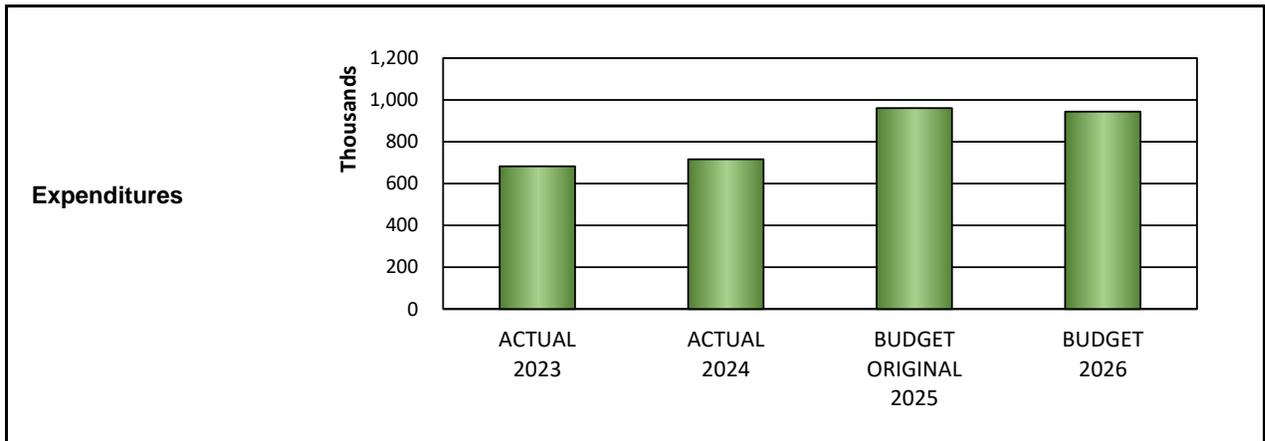
<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 279,459	\$ 281,612	\$ 304,390	\$ 350,240
Commodities	662	1,226	1,250	1,250
Contractual Services	103,623	48,816	67,520	77,210
Total	\$ 383,744	\$ 331,654	\$ 373,160	\$ 428,700
Percent Change		(-13.6%)	12.5%	14.9%
 Full-Time Equivalent positions	 2.50	 2.58	 2.74	 2.74

Expenditures by Classification



CITY OF ARDEN HILLS, MINNESOTA
PUBLIC WORKS SUMMARY
 EXPENDITURE ANALYSIS

Total By Program	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 BUDGET	PERCENT OVER(UNDER) 2023 BUDGET
Streets	\$ 682,508	\$ 716,138	\$ 960,790	\$ 943,854	-1.8%
Totals	682,508	716,138	960,790	943,854	-1.8%
Total By Classification					
Personnel Services	337,706	363,274	439,340	447,934	2.0%
Commodities	59,540	26,243	66,000	74,000	12.1%
Contractual Services	285,261	326,621	455,450	421,920	-7.4%
Capital Outlay	0	0	0	0	N/A
Other Charges	0	0	0	0	N/A
Totals	682,508	716,138	960,790	943,854	-1.8%
Staffing					
Full-time equivalents	2.40	2.45	2.61	2.61	



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

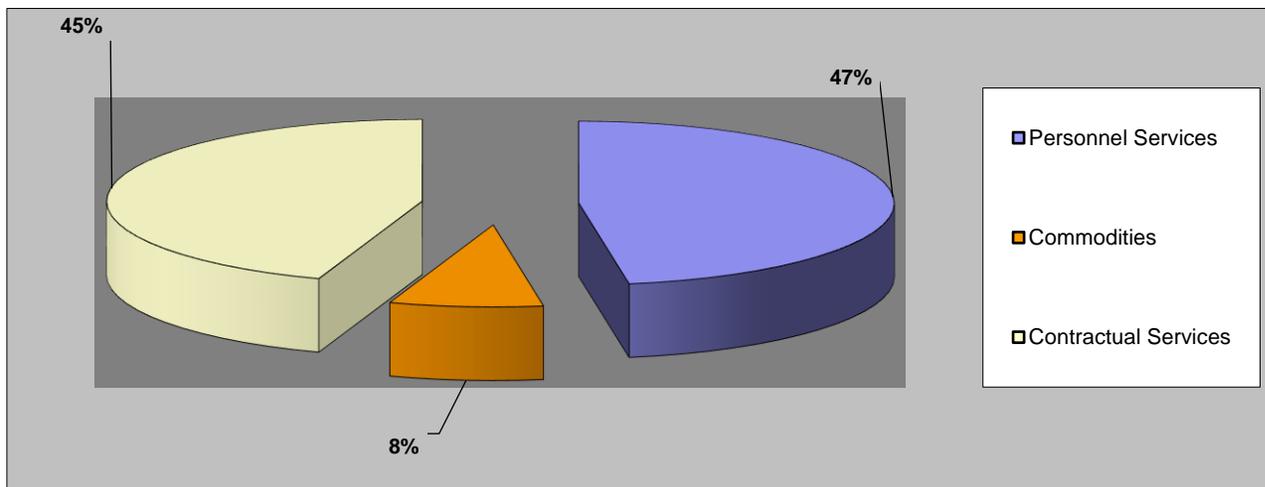
1. Implement a capital improvement program for City infrastructure.
2. Balance the public works department needs with available funds.
3. Aging equipment.
4. Increased safety regulation for equipment and vehicles.

Budget Commentary

The 2026 operating budget is a decrease of -\$16,936 from the previous year's budget. Personnel service increases are due to step, COLA, and insurance benefit increases. Adjustments were made to contractual services for Street Maintenance (sealcoating/resurfacing).

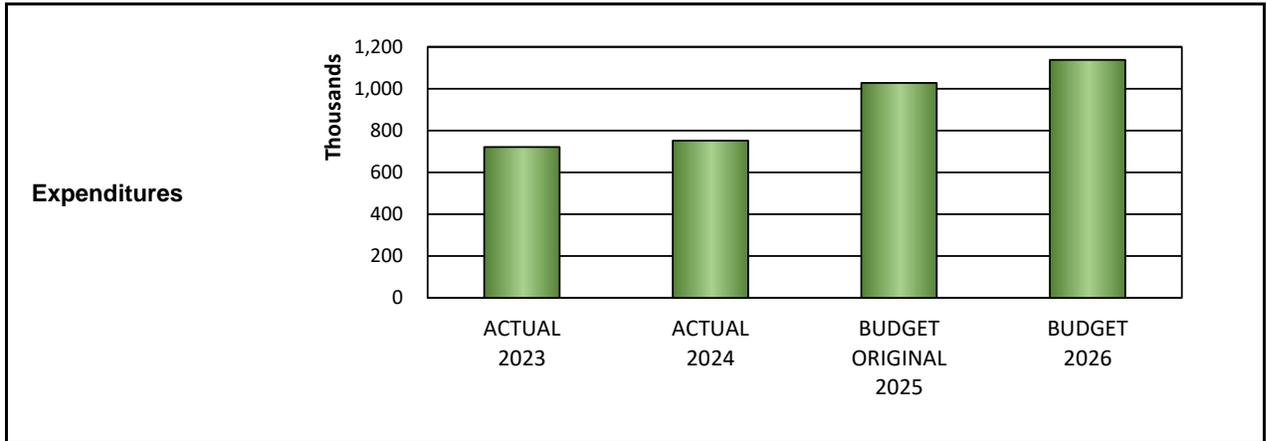
Budget Summary	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 337,706	\$ 363,274	\$ 439,340	\$ 447,934
Commodities	59,540	26,243	66,000	74,000
Contractual Services	285,261	326,621	455,450	421,920
Total	\$ 682,508	\$ 716,138	\$ 960,790	\$ 943,854
Percent Change		4.9%	34.2%	(-1.8%)
Full-Time Equivalent positions	2.40	2.45	2.61	2.61

Expenditures by Classification



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

Total By Program	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 BUDGET	PERCENT OVER(UNDER) 2023 BUDGET
Recreation	\$ 176,655	\$ 195,101	\$ 337,508	\$ 378,008	12.0%
Parks	544,634	556,736	690,060	759,825	10.1%
Totals	721,288	751,837	1,027,568	1,137,833	10.7%
Total By Classification					
Personnel Services	475,879	520,557	753,670	813,275	7.9%
Commodities	93,339	73,209	74,000	92,180	24.6%
Contractual Services	152,070	158,070	199,898	232,378	16.2%
Capital Outlay	0	0	0	0	N/A
Other Charges	0	0	0	0	N/A
Totals	721,288	751,837	1,027,568	1,137,833	10.7%
Staffing					
Full-time equivalents	4.24	4.11	5.22	5.47	



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

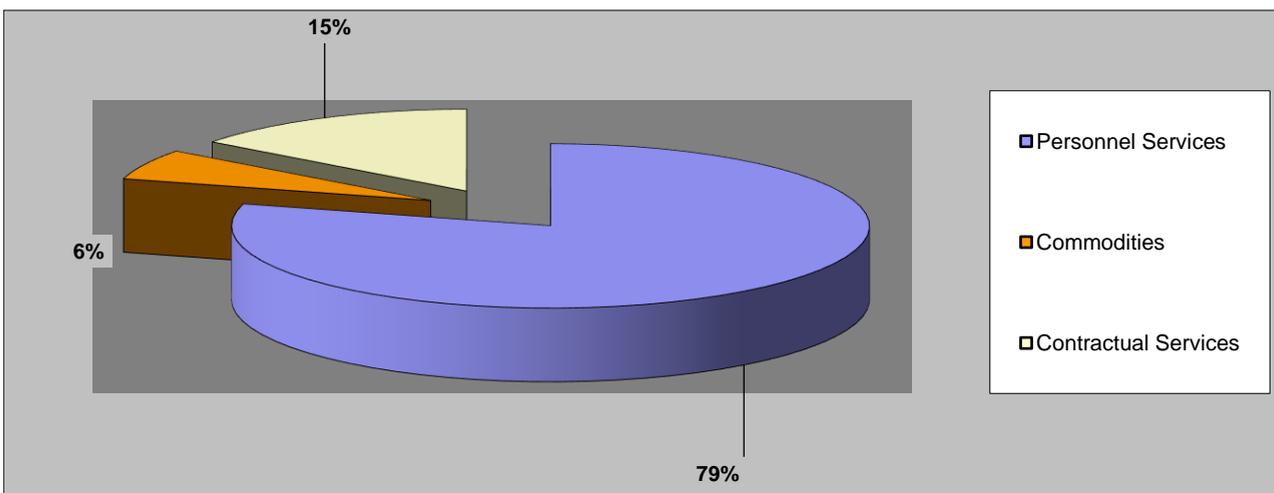
1. Develop senior programming.
2. Budget constraints.

Budget Commentary

The 2026 operating budget is an increase of 12.0% from the previous year’s budget. This is mainly due to step, COLA, and insurance benefit increases. Additionally, 2026 includes the fte allocation for a full-year cost for the Parks & Recreation Manager position.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 126,476	\$ 141,167	\$ 262,380	\$ 299,640
Commodities	15,360	17,172	22,250	22,680
Contractual Services	34,818	36,762	52,878	55,688
Total	\$ 176,655	\$ 195,101	\$ 337,508	\$ 378,008
Percent Change		10.4%	73.0%	12.0%
Full-Time Equivalent positions	1.26	1.10	1.79	1.99
% of costs covered by revenue	37.2%	32.5%	21.4%	18.6%

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

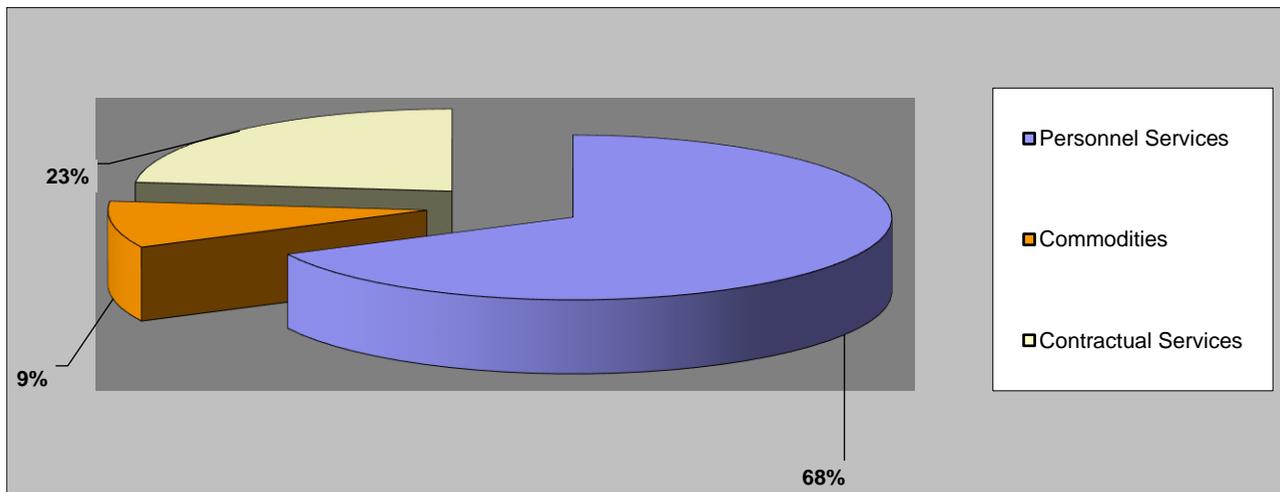
1. Other maintenance concerns coming up and not allowing completion of existing projects.
2. Budget constraints for future and existing projects.

Budget Commentary

The 2026 operating budget is an increase of 10.1% from the previous year's budget. This is mainly due to allocation, step, COLA, temp wages, insurance benefit increases, and the fte allocation for the full year cost for the Parks & Recreation Manager position.

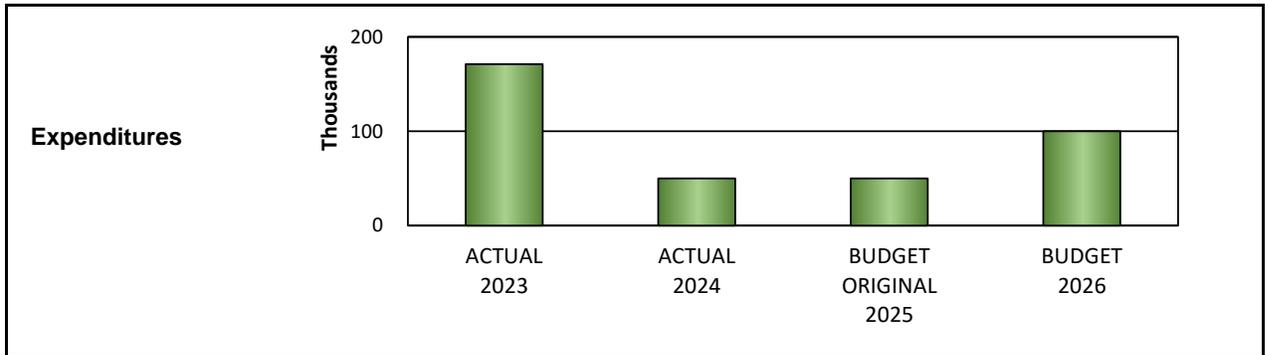
<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 349,403	\$ 379,390	\$ 491,290	\$ 513,635
Commodities	77,978	56,038	51,750	69,500
Contractual Services	117,252	121,308	147,020	176,690
Total	\$ 544,634	\$ 556,736	\$ 690,060	\$ 759,825
Percent Change		2.2%	23.9%	10.1%
 Full-Time Equivalent positions	 2.98	 3.01	 3.43	 3.48

Expenditures by Classification



CITY OF ARDEN HILLS, MINNESOTA
MISCELLANEOUS SUMMARY
 EXPENDITURE ANALYSIS

Total By Program	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 BUDGET	PERCENT OVER(UNDER) 2023 BUDGET
Unallocated	\$ 171,140	\$ 50,000	\$ 50,000	\$ 100,000	100.0%
Totals	171,140	50,000	50,000	100,000	100.0%
Total By Classification					
Personnel Services	-	-	-	-	N/A
Commodities	-	-	-	-	N/A
Contractual Services	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
Other Charges	171,140	50,000	50,000	100,000	100.0%
Totals	171,140	50,000	50,000	100,000	100.0%
Staffing					
Full-time equivalents	0.00	0.00	0.00	0.00	



Function: Unallocated **Fund # :** 101
Activity: Transfers **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

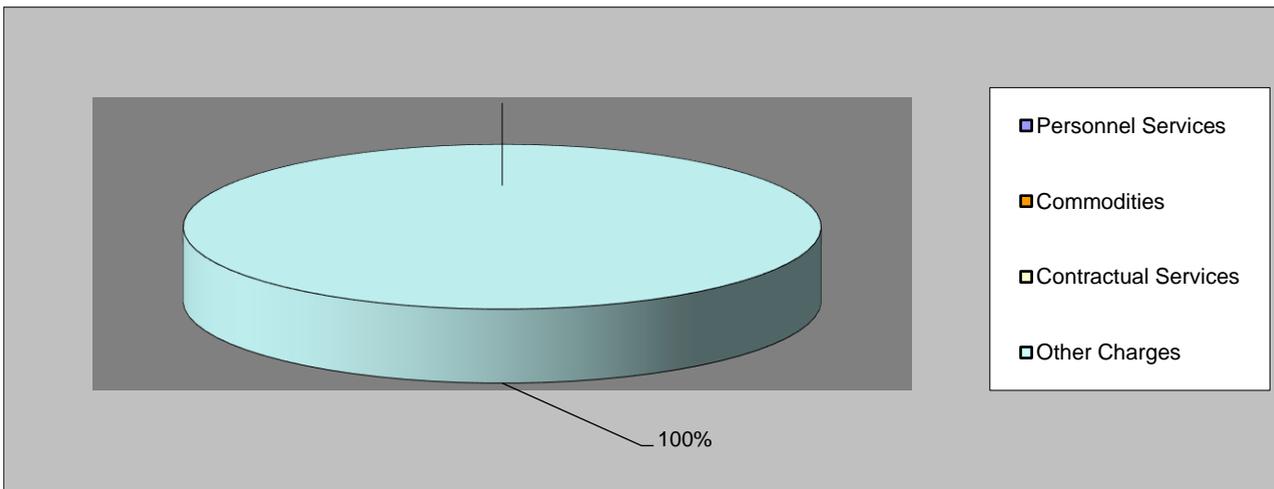
Budget constraints.

Budget Commentary

This budget is used to account for transfers out of the General Fund to other funds of the City. \$102,540 and \$171,140 was transferred to the PIR fund in 2022 and 2023 respectively. Both the 2024 and 2025 budgets included a transfer to the Cable Fund of \$50,000. The 2026 budget includes a transfer to the Cable Fund of \$100,000.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	-	-	-	-
Other Charges	171,140	50,000	50,000	100,000
Total	\$ 171,140	\$ 50,000	\$ 50,000	\$ 100,000
Percent Change		(-70.8%)	0.0%	100.0%

Expenditures by Classification

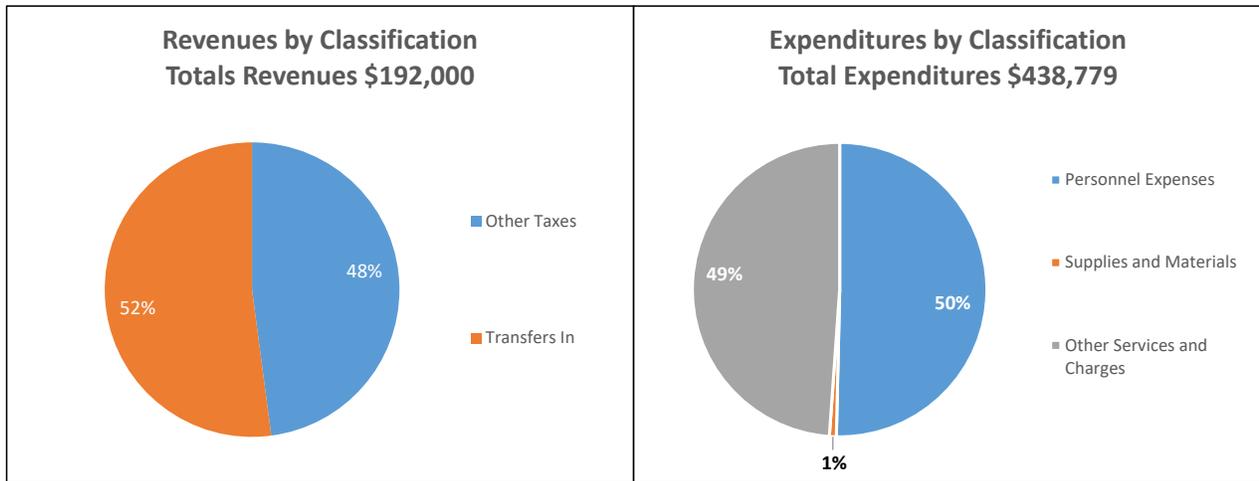




Special Revenue Funds Summary

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	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025 to 2026 Increase (Decrease)	2025 to 2026 Increase (Decrease)
REVENUES						
Karth Lake	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Cable TV Fund	92,681	135,081	142,000	192,000	50,000	35.2%
EDA General Activities Fund	134,269	199,229	-	-	-	N/A
EDA TIF Dist 3 Cottage Villas	39,693	39,804	-	-	-	N/A
EDA TIF Dist #4 Pres Homes	67,647	7,643	-	-	-	N/A
TOTAL REVENUES	\$ 334,290	\$ 381,758	\$ 142,000	\$ 192,000	\$ 50,000	35.2%
EXPENDITURES						
Karth Lake	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Cable TV Fund	148,472	163,521	147,200	149,640	2,440	1.7%
EDA General Activities Fund	78,539	77,993	84,952	283,439	198,487	233.6%
EDA TIF Dist 3 Cottage Villas	1,083	1,645	1,900	1,900	-	0.0%
EDA TIF Dist #4 Pres Homes	1,084	225,885	1,900	1,900	-	0.0%
EDA TIF Dist #5	1,084	1,810	1,900	1,900	-	0.0%
TOTAL EXPENDITURES	\$ 230,262	\$ 470,854	\$ 237,852	\$ 438,779	\$ 200,927	84.5%
NET CHANGES IN FUND BALANCE	\$ 104,028	\$ (89,096)	\$ (95,852)	\$ (246,779)	\$ (150,927)	
FUND BALANCE JANUARY 1,	\$ 2,062,064	\$ 2,166,092	\$ 2,076,996	\$ 1,981,144		
FUND BALANCE DECEMBER 31	\$ 2,166,092	\$ 2,076,996	\$ 1,981,144	\$ 1,734,365		



SPECIAL REVENUE FUNDS

	201	228	250	251	253	254	255	
	Karth Lake	Cable TV	EDA	EDA Revolving	TIF #3	TIF #4	TIF #5	Total
REVENUES								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Increments	-	-	-	-	-	-	-	-
Other Taxes	-	92,000	-	-	-	-	-	92,000
Investment Earnings	-	-	-	-	-	-	-	-
Transfers In	-	100,000	-	-	-	-	-	100,000
TOTAL REVENUES	\$ -	\$ 192,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,000
EXPENDITURES								
Personnel Expenses	\$ -	\$ 53,420	\$ 76,880	\$ -	\$ -	\$ -	\$ -	\$ 130,300
Supplies and Materials	-	2,000	-	-	-	-	-	2,000
Other Services and Charges	-	94,220	26,559	-	1,900	1,900	1,900	126,479
Capital Expenditures	-	-	180,000	-	-	-	-	180,000
TOTAL EXPENDITURES	\$ -	\$ 149,640	\$ 283,439	\$ -	\$ 1,900	\$ 1,900	\$ 1,900	\$ 438,779
NET CHANGES IN FUND BALANCE	\$ -	\$ 42,360	\$ (283,439)	\$ -	\$ (1,900)	\$ (1,900)	\$ (1,900)	\$ (246,779)
FUND BALANCE JANUARY 1,	-	(32,797)	754,529	-	857,410	430,413	(28,411)	1,981,144
FUND BALANCE DECEMBER 31	\$ -	\$ 9,563	\$ 471,090	\$ -	\$ 855,510	\$ 428,513	\$ (30,311)	\$ 1,734,365

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

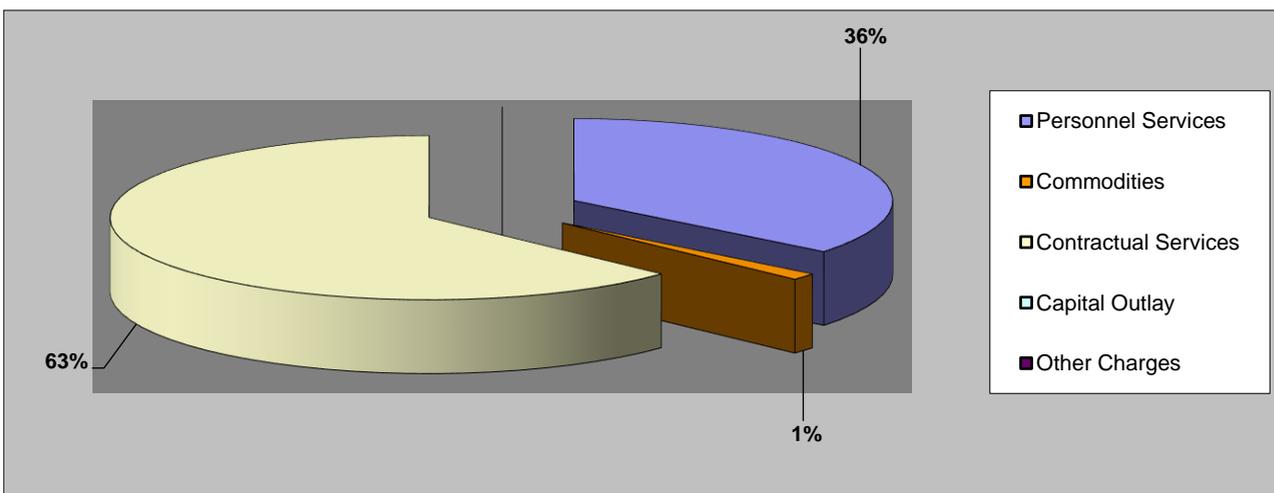
1. Workloads and budget constraints.
2. Maintaining equipment for Council meetings and televising.

Budget Commentary

The 2026 budget has increased overall by 1.7% or \$2,440.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 56,712	\$ 64,258	\$ 51,510	\$ 53,420
Commodities	327	-	2,000	2,000
Contractual Services	89,801	96,277	93,690	94,220
Capital Outlay	1,633	2,985	-	-
Other Charges	-	-	-	-
Total	\$ 148,472	\$ 163,521	\$ 147,200	\$ 149,640
Percent Change		10.1%	(-10.0%)	1.7%
Full-Time Equivalent positions	0.46	0.49	0.35	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

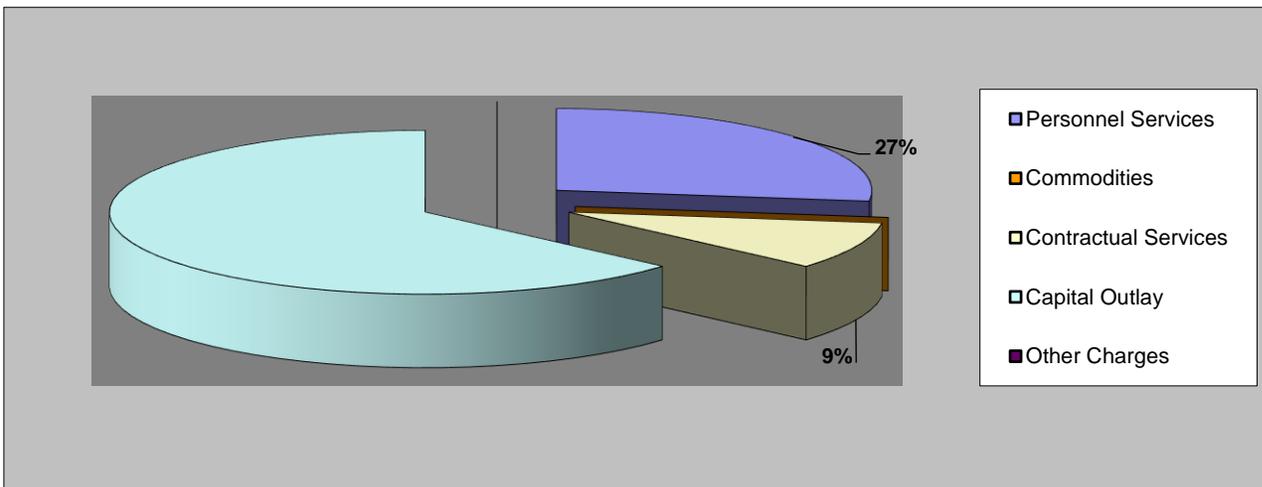
1. Consistent administration of the City's policies, plan, ordinances, guidelines, statutes, etc.
2. Promotion of available industrial property.

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. Capital Outlay anticipated charges are for Gateway Signs.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 57,230	\$ 55,725	\$ 66,370	\$ 76,880
Commodities	482	374	-	-
Contractual Services	20,827	21,894	18,582	26,559
Capital Outlay	-	-	-	180,000
Other Charges	-	-	-	-
Total	\$ 78,539	\$ 77,993	\$ 84,952	\$ 283,439
Percent Change		(-0.7%)	8.9%	233.6%
Full-Time Equivalent positions	0.36	0.32	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

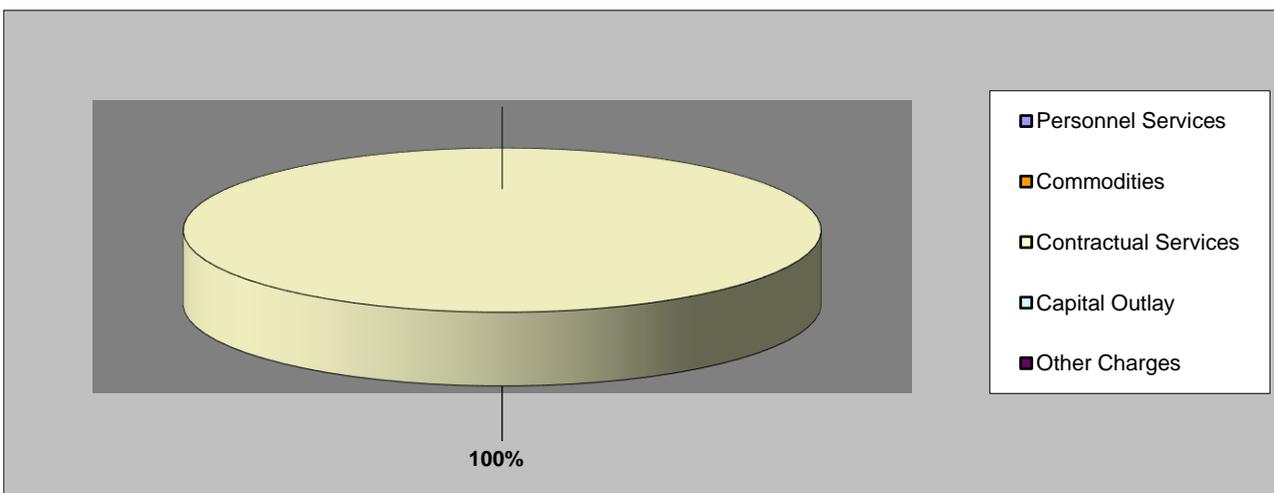
Ensure use of funds is consistent with TIF laws.

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 2026, with no change from 2025.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	1,083	1,645	1,900	1,900
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
Total	\$ 1,083	\$ 1,645	\$ 1,900	\$ 1,900
Percent Change		51.8%	15.5%	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

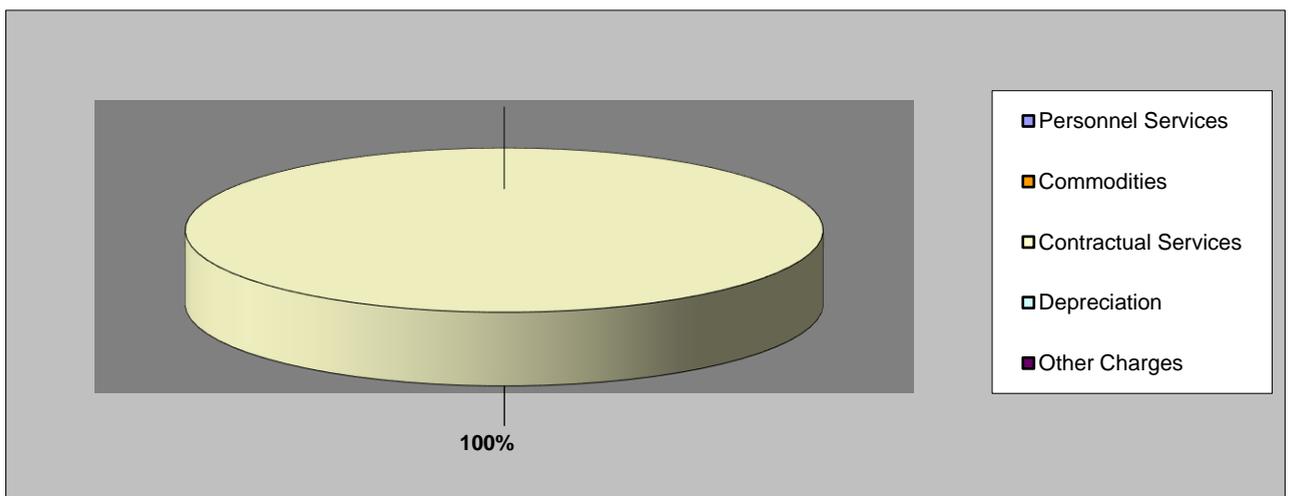
Ensure compliance with TIF laws for uses of available funds.

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 2026, with no change from 2025.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	1,084	225,885	1,900	1,900
Depreciation	-	-	-	-
Other Charges	-	-	-	-
Total	\$ 1,084	\$ 225,885	\$ 1,900	\$ 1,900
Percent Change		20743.1%	(-99.2%)	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.

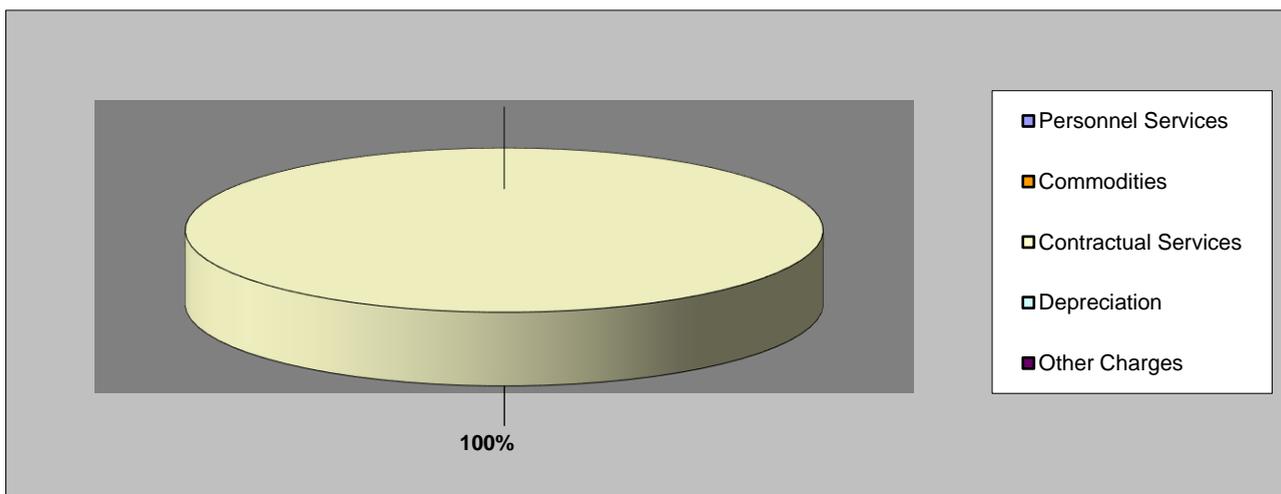
Budget Commentary

This district was established in December 2019. Only administrative costs have been planned for 2026, with no change from 2025.

Budget Summary

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	1,084	1,810	1,900	1,900
Depreciation	-	-	-	-
Other Charges	-	-	-	-
Total	\$ 1,084	\$ 1,810	\$ 1,900	\$ 1,900
Percent Change		67.0%	5.0%	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 are as follows:

Estimated Market Value	\$ 1,894,454,100
Debt limit (3% of EMV)	56,833,623
Less amount of debt applicable to debt limit	<u>-</u>
Legal debt margin	\$ 56,833,623

Outstanding Debt:

The City has two bond issues 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>
2026-2028	795,000	67,275	862,275
2029	<u>285,000</u>	<u>4,275</u>	<u>289,275</u>
	<u>\$ 1,080,000</u>	<u>\$ 71,550</u>	<u>\$ 1,151,550</u>

The 2025A General Obligation Capital Improvement Bonds were issued in April 2025 to finance the City’s share of the new Lake Johanna Fire Department station project. These bonds will be repaid from electric franchise fees. Future payments due are as follows:

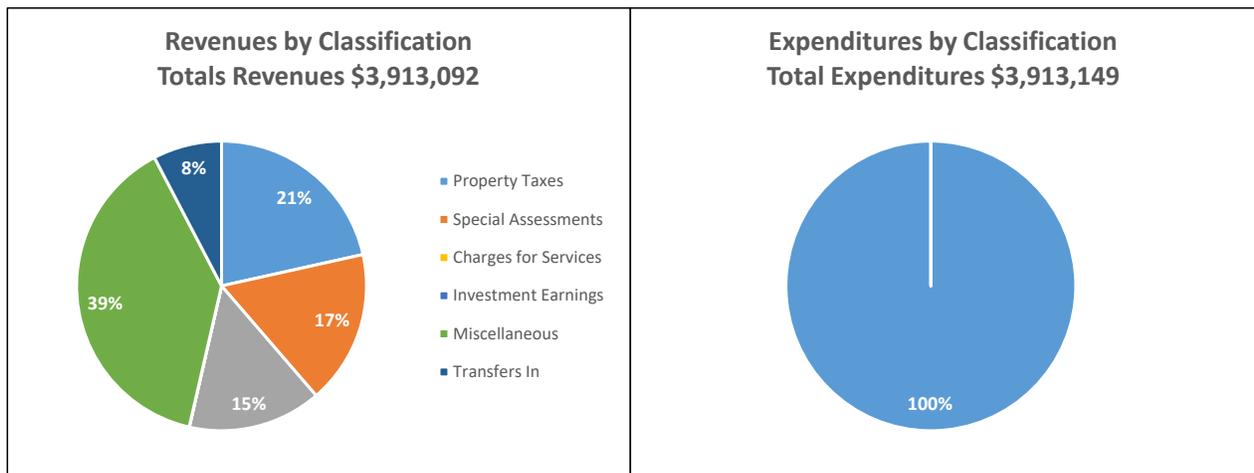
Year	Principal	Interest	TOTAL
2026-2035	1,500,000	928,600	2,428,600
2036-2040	1,140,000	168,400	1,308,400
2041	255,000	5,100	260,100
	<u>\$ 2,895,000</u>	<u>\$ 1,102,100</u>	<u>\$ 3,997,100</u>



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. The cash basis is used for budgeting to ensure that sufficient cash will be available to make all required payments.

CAPITAL PROJECT FUNDS	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025 to 2026 Increase (Decrease)	2025 to 2026 Increase (Decrease)
REVENUES						
Equipmt Bldg & Replacemt Fund	\$ 369,054	\$ 654,957	\$ 495,000	\$ 472,500	\$ (22,500)	-4.5%
Park Fund	15,420	22,704	-	1,000	1,000	N/A
Capital Improvement Fund (PIR)	1,712,269	1,644,033	1,163,436	3,107,592	1,944,156	167.1%
Public Safety Cap Equip Fund	705,301	86,675	720,000	332,000	(388,000)	-53.9%
TCAAP Capital	-	-	-	-	-	N/A
TOTAL REVENUES	\$ 2,802,043	\$ 2,408,369	\$ 2,378,436	\$ 3,913,092	\$ 1,534,656	64.5%
EXPENDITURES						
Equipmt Bldg & Replacemt Fund	\$ 231,359	\$ 528,084	\$ 663,170	\$ 410,000	\$ (253,170)	-38.2%
Park Fund	35,810	5,115	-	6,750	6,750	N/A
Capital Improvement Fund (PIR)	809,092	4,130,741	1,162,225	3,096,725	1,934,500	166.4%
Public Safety Cap Equip Fund	168,558	478,515	535,412	399,674	(135,738)	-25.4%
TCAAP Capital	-	-	-	-	-	N/A
TOTAL EXPENDITURES	\$ 1,244,819	\$ 5,142,455	\$ 2,360,807	\$ 3,913,149	\$ 1,552,342	65.8%
NET CHANGES IN FUND BALANCE	\$ 1,557,225	\$ (2,734,086)	\$ 17,629	\$ (57)	\$ (17,686)	
FUND BALANCE JANUARY 1,	\$ 5,235,404	\$ 6,792,629	\$ 4,058,543	\$ 4,076,244		
FUND BALANCE DECEMBER 31	\$ 6,792,629	\$ 4,058,543	\$ 4,076,172	\$ 4,076,187		



CAPITAL PROJECT FUNDS

	408 Equip & Bldg Replacement	409 Parks	411 Capital (PIR)	412 Public Safety Capital	413 TCAAP Capital	Total
REVENUES						
Property Taxes	\$ 100,000	\$ -	\$ 430,000	\$ 312,000	\$ -	\$ 842,000
Special Assessments	-	-	671,501	-	-	671,501
Intergovernmental	-	-	582,591	-	-	582,591
Charges for Services	-	1,000	-	-	-	1,000
Investment Earnings	-	-	-	-	-	-
Miscellaneous	72,500	-	1,423,500	20,000	-	1,516,000
Transfers In	300,000	-	-	-	-	300,000
TOTAL REVENUES	\$ 472,500	\$ 1,000	\$ 3,107,592	\$ 332,000	\$ -	\$ 3,913,092
EXPENDITURES						
Supplies and Materials	\$ -	\$ 6,750	\$ -	\$ -	\$ -	\$ 6,750
Other Services and Charges	-	-	-	-	-	-
Capital Expenditures	410,000	-	3,096,725	399,674	-	3,906,399
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 410,000	\$ 6,750	\$ 3,096,725	\$ 399,674	\$ -	\$ 3,913,149
NET CHANGES IN FUND BALANCE	\$ 62,500	\$ (5,750)	\$ 10,867	\$ (67,674)	\$ -	\$ (57)
FUND BALANCE JANUARY 1,	342,385	215,238	3,119,706	593,794	(194,879)	4,076,244
FUND BALANCE DECEMBER 31	\$ 404,885	\$ 209,488	\$ 3,130,573	\$ 526,120	\$ (194,879)	\$ 4,076,187

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

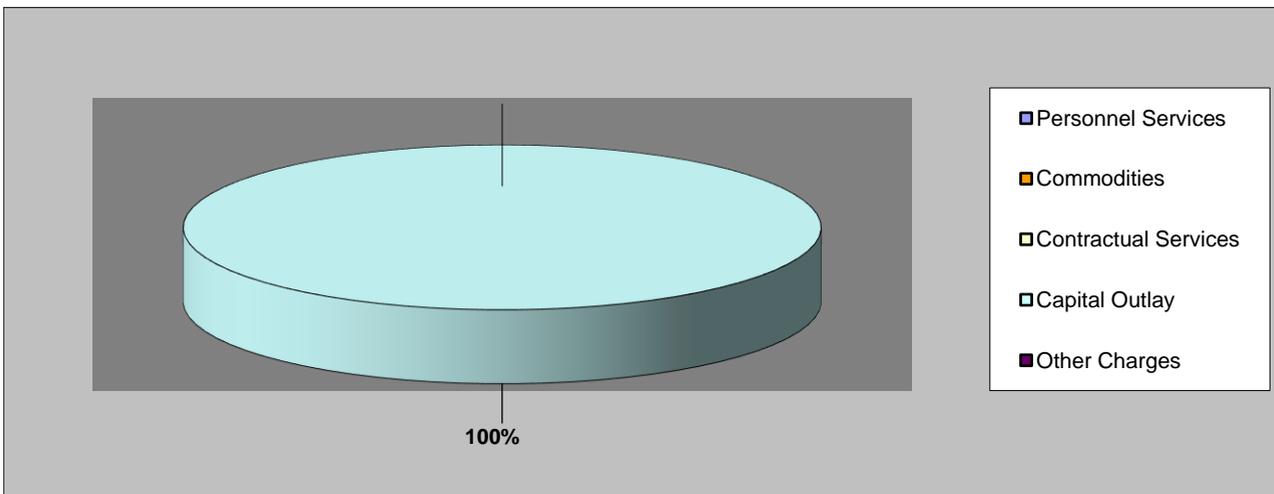
Budget constraints.

Budget Commentary

Anticipated 2026 expenditures include the replacement of the 2009 Sterling Acterra Truck and the 2016 F-350 w/V-Plow and Liftgate, in addition to replacements of a Toro Large Area Mower and a Redi-Haul Trailer. Also included is a Turf Fertilizer and Herbicide Sprayer, a Pipeline Inspection Push Camera System, and an Auto Greaser Installation (see CIP).

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	-	-	-	-
Capital Outlay	231,359	528,084	663,170	410,000
Other Charges	-	-	-	-
Total	\$ 231,359	\$ 528,084	\$ 663,170	\$ 410,000
Percent Change		128.3%	25.6%	(-38.2%)

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

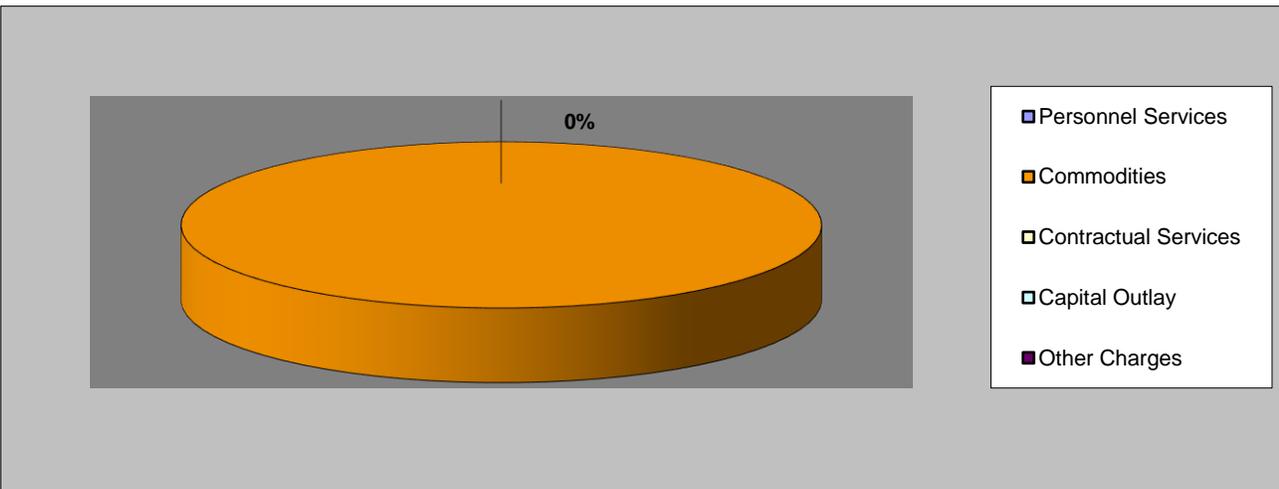
1. Securing funding for improvements.
2. Adhering to grant requirements and local matches.
3. Budget constraints.

Budget Commentary

Anticipated expenditures for 2026 is for the City's tree sale partnership with Tree Trust.

<u>Budget Summary</u>	2023 <u>ACTUAL</u>	2024 <u>ACTUAL</u>	2025 <u>BUDGET</u>	2026 <u>BUDGET</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	35,810	5,115	-	6,750
Contractual Services	-	-	-	-
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
Total	<u>\$ 35,810</u>	<u>\$ 5,115</u>	<u>\$ -</u>	<u>\$ 6,750</u>
Percent Change		(-85.7%)	(-100.0%)	100.0%

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

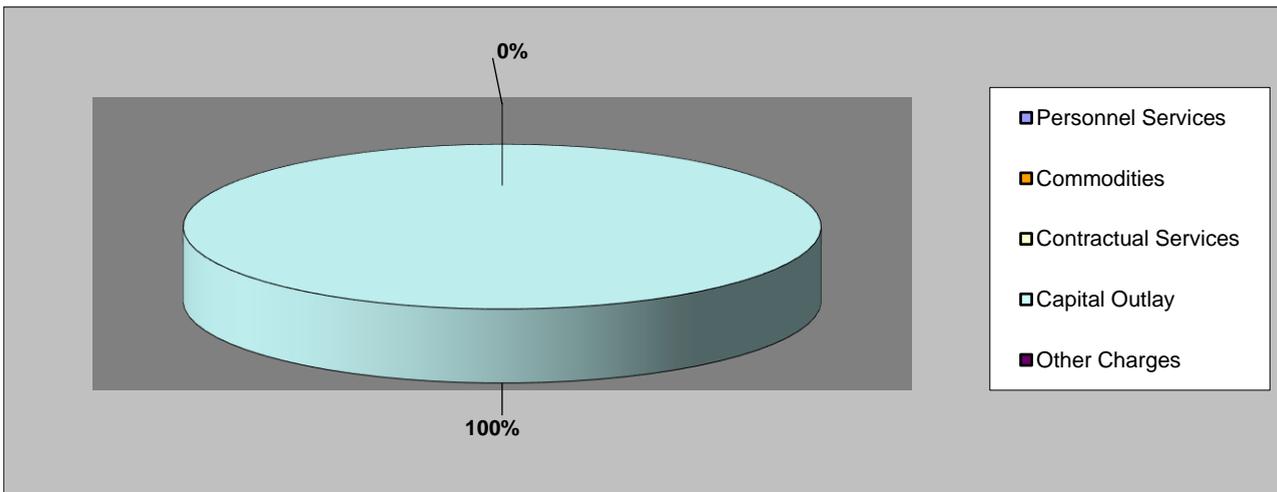
Finding adequate funding resources for the various projects.

Budget Commentary

The 2026 projects are listed in the proposed five-year capital improvement plan.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	464,825	214,470	-	-
Capital Outlay	344,267	3,916,272	1,162,225	3,096,725
Other Charges	-	-	-	-
Total	\$ 809,092	\$ 4,130,741	\$ 1,162,225	\$ 3,096,725
Percent Change		410.5%	(-71.9%)	166.4%

Expenditures by Classification



Function: Public Safety **Fund # :** 412
Activity: Public Safety Capital Equipment **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

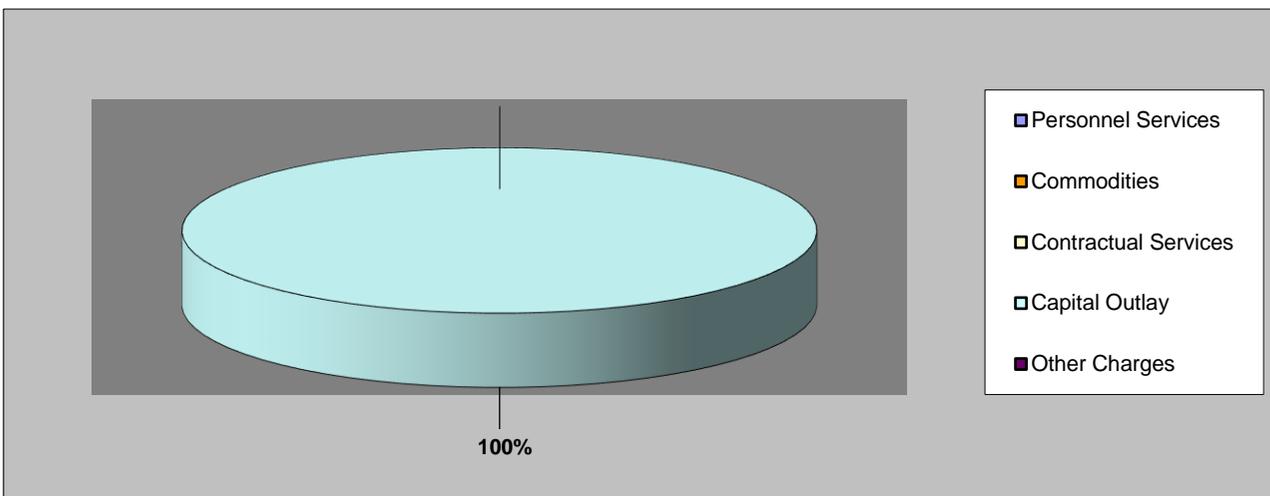
1. Budget constraints.
2. Arden Hills is only one member on each of the joint powers boards. Decisions are not always made on what Arden Hills sees as important, but rather the group as a whole.
3. Due to the current economy, revenues may be impacted.

Budget Commentary

Expenditures have decreased by -25.4% based on the data provided by LJFD and anticipated debt service payments for the new LJFD station. Property tax levy is the main revenue source for this fund.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	-	-	-	-
Capital Outlay	168,558	478,515	535,412	399,674
Other Charges	-	-	-	-
Total	\$ 168,558	\$ 478,515	\$ 535,412	\$ 399,674
Percent Change		183.9%	11.9%	(-25.4%)

Expenditures by Classification



Function: Economic Development
Activity: TCAAP Capital

Fund # : 413
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.

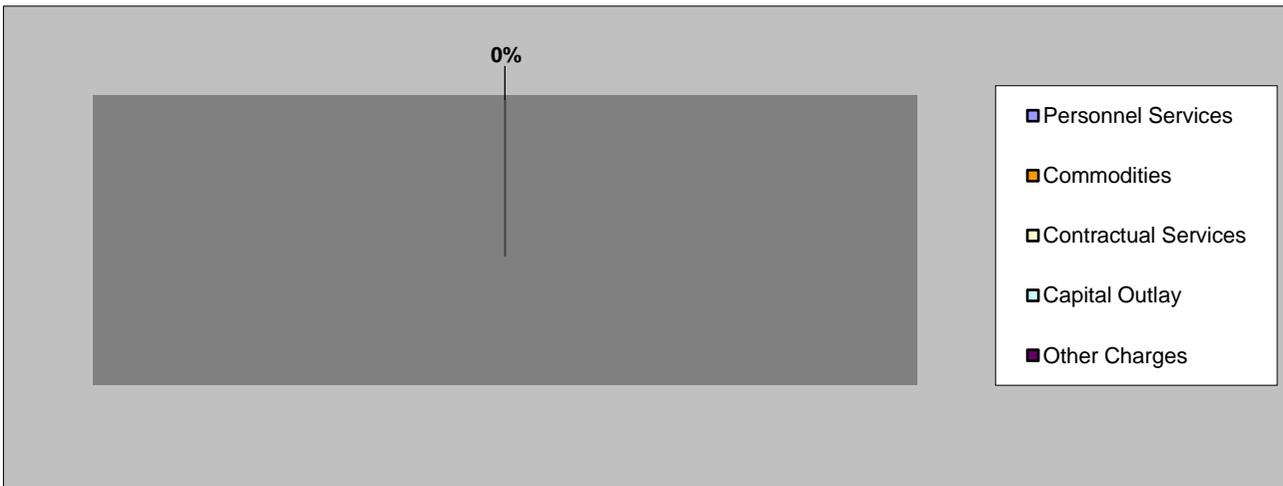
Budget Commentary

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.

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 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	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025 to 2026 Increase (Decrease)	2025 to 2026 Increase (Decrease)
REVENUES						
Licenses and Permits	\$ 6,800	\$ 1,331	\$ 5,132	\$ 5,530	\$ 398	7.75%
Intergovernmental	97,114	217,985	54,012	51,465	(2,547)	-4.72%
Special Assessments	7,225	6,731	5,940	6,140	201	3.38%
Investment Earnings	277,586	297,397	-	-	-	N/A
Miscellaneous	37,415	22,001	21,063	17,358	(3,706)	-17.59%
Charges for Services	6,585,522	6,335,897	7,095,333	7,444,145	348,812	4.92%
TOTAL REVENUES	\$ 7,011,660	\$ 6,881,341	\$ 7,181,481	\$ 7,524,638	\$ 343,157	4.78%
EXPENSES						
Personnel Expenses	\$ 1,246,844	\$ 1,275,574	\$ 1,412,960	\$ 1,468,649	\$ 55,689	3.94%
Supplies and Materials	78,851	82,700	84,250	103,750	19,500	23.15%
Other Services and Charges	3,225,959	3,177,686	3,833,366	4,128,288	294,921	7.69%
Depreciation	761,645	775,857	775,859	779,251	3,392	0.44%
Capital Expenditures	14,836	43,266	2,260,000	2,034,750	(225,250)	-9.97%
Debt Service	57,550	48,183	287,500	287,500	-	0.00%
Transfers	300,000	300,000	300,000	300,000	-	0.00%
TOTAL EXPENSES	\$ 5,685,686	\$ 5,703,267	\$ 8,953,935	\$ 9,102,188	\$ 148,252	1.66%
NET CHANGES IN FUND BALANCE	\$ 1,325,975	\$ 1,178,074	\$(1,772,455)	\$(1,577,550)	\$ 194,905	
FUND BALANCE JANUARY 1,	\$ 23,640,646	\$ 24,966,621	\$26,144,695	\$ 26,632,243		
FUND BALANCE DECEMBER 31	\$ 24,966,621	\$ 26,144,695	\$26,632,240	\$ 27,089,443		

Function: Public Works
Activity: Water

Fund # : 601
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

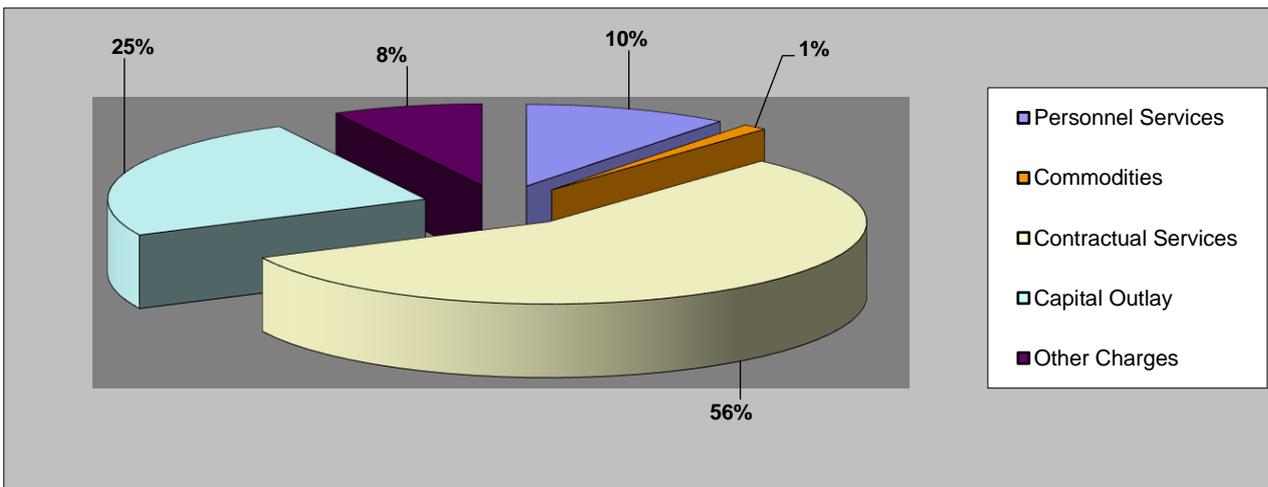
1. Staff time demands on many projects.
2. Aging water system.
3. Increased State and Federal regulations.

Budget Commentary

The 2026 operating budget is an increase of 2.6% from the previous year's adopted budget with an overall increase of 8.3% with capital outlay and debt service. Capital expenditures include water meter replacements, water system model update, Lake Johanna Blvd watermain assessment, Trunk watermain condition assessment, and water tower maintenance. An operating transfer of (\$100,000) to the Equipment, Building, and Replacement Fund has also been budgeted.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 400,475	\$ 415,111	\$ 458,640	\$ 477,294
Commodities	42,434	56,729	51,500	57,000
Contractual Services	2,189,848	2,058,176	2,511,605	2,565,646
Capital Outlay	8,146	168	855,000	1,124,750
Other Charges	149,800	141,633	346,750	348,150
Total	\$ 2,790,704	\$ 2,671,818	\$ 4,223,495	\$ 4,572,840
Percent Change		(-4.3%)	58.1%	8.3%
Full-Time Equivalent positions	3.26	3.28	3.12	3.12

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

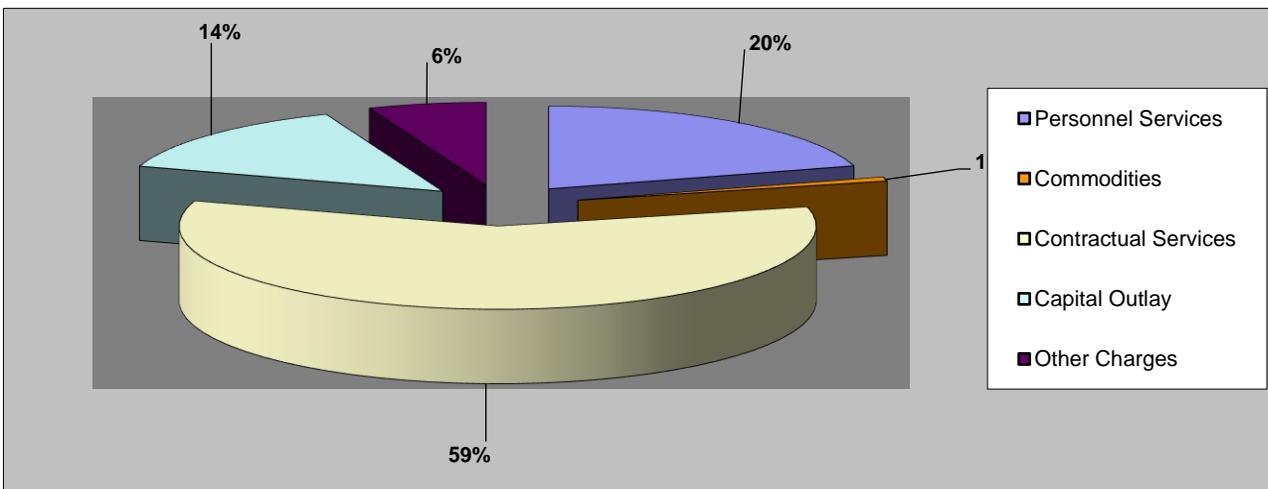
1. Ground water inflow and infiltration problems.
2. Aging system.

Budget Commentary

The 2026 operating budget is an increase of 4.9% from the previous year’s adopted budget with an overall decrease of -24.4% with capital outlay and debt service. The increase in Contractual Services is primarily due to the increase of 5.9% or \$59,125 for MetCouncil’s wastewater charge to the City. Capital outlay costs for 2026 are related to lift station rehabilitation. An operating transfer of (\$126,000) to the Equipment, Building, and Replacement Fund has also been budgeted.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 472,190	\$ 489,158	\$ 545,270	\$ 566,895
Commodities	24,081	19,877	18,000	21,500
Contractual Services	1,356,976	1,425,468	1,542,762	1,621,370
Capital Outlay	5,910	43,098	1,385,000	390,000
Other Charges	133,750	132,550	166,750	165,350
Total	\$ 1,992,906	\$ 2,110,151	\$ 3,657,782	\$ 2,765,115
Percent Change		5.9%	73.3%	(-24.4%)
Full-Time Equivalent positions	3.78	3.81	3.65	3.65

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

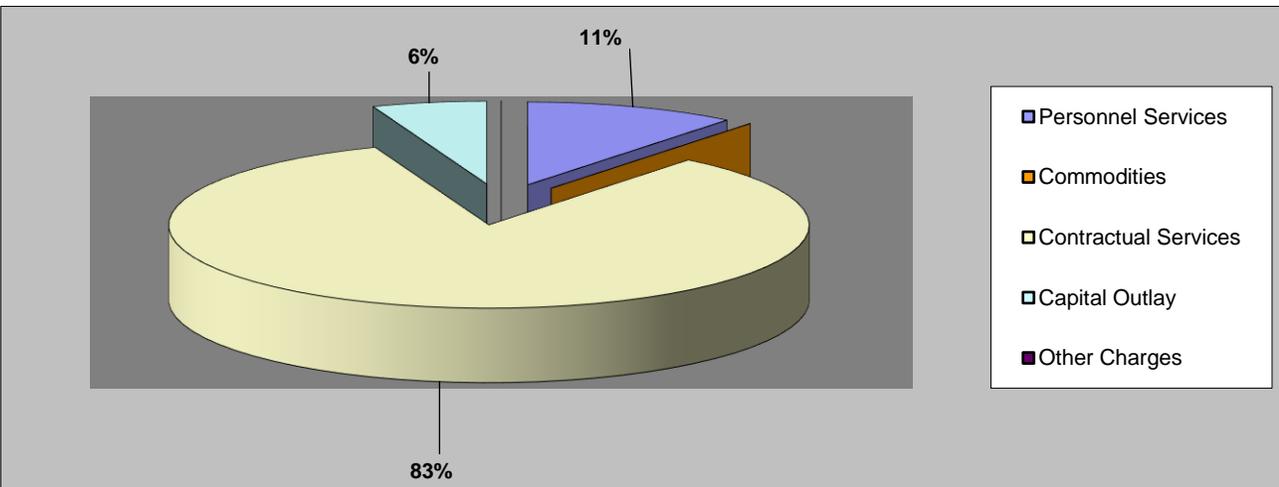
Budget constraints.

Budget Commentary

The 2026 budget is an increase of 36.0% from the previous year's budget. 2026 is the first full year under the City's new recycling vendor, Walters.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 31,739	\$ 34,349	\$ 39,860	\$ 37,010
Commodities	-	-	-	-
Contractual Services	122,779	134,609	194,275	288,670
Capital Outlay	-	-	20,000	20,000
Other Charges	-	-	-	-
Total	\$ 154,518	\$ 168,958	\$ 254,135	\$ 345,680
Percent Change		9.3%	50.4%	36.0%
Full-Time Equivalent positions	0.24	0.25	0.26	0.26

Expenditures by Classification



Function: Public Works
Activity: Surface Water Management

Fund # : 604
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

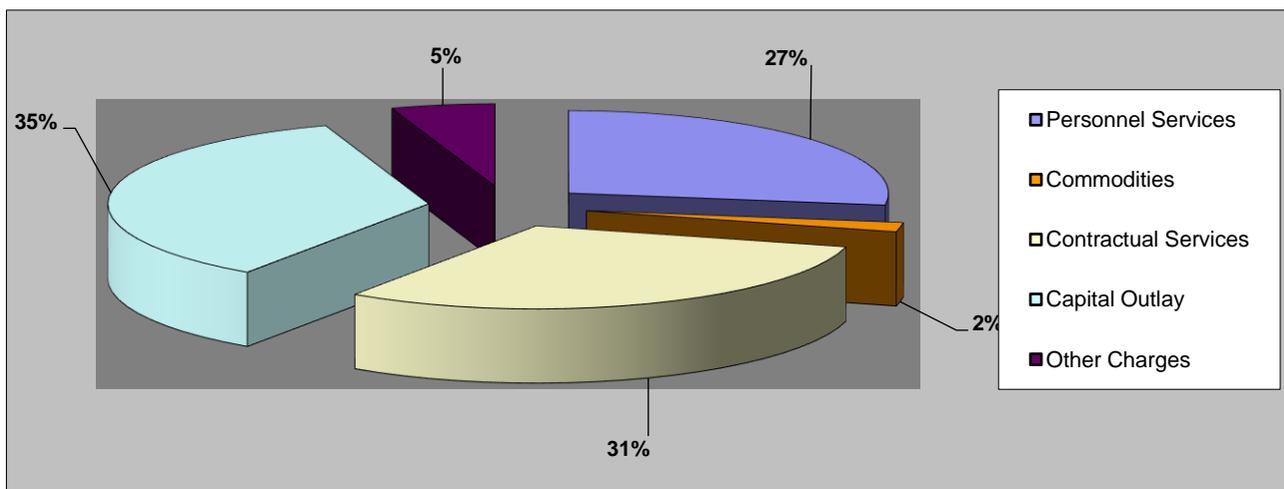
1. Budget constraints.
2. Increased State and Federal regulations.

Budget Commentary

The 2026 operating budget is an increase of 13.4% from the previous year's budget with an overall increase of 73.3% with capital outlay. Capital outlay includes cost share of \$500,000 from the 2026 PMP project. An operating transfer of (\$74,000) to the Equipment, Building, and Replacement Fund has also been budgeted.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ 342,441	\$ 336,957	\$ 369,190	\$ 387,450
Commodities	12,336	6,094	14,750	25,250
Contractual Services	318,001	335,290	360,584	431,853
Capital Outlay	780	-	-	500,000
Other Charges	74,000	74,000	74,000	74,000
Total	\$ 747,558	\$ 752,341	\$ 818,524	\$ 1,418,553
Percent Change		0.6%	8.8%	73.3%
Full-Time Equivalent positions	2.64	2.65	2.50	2.50

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	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025 to 2026 Increase (Decrease)	2025 to 2026 Increase (Decrease)
REVENUES						
Investment Earnings	\$ 6,840	\$ 6,708	\$ -	\$ -	\$ -	N/A
Miscellaneous	2,433	7,965	-	-	-	N/A
Interfund Services	<u>561,412</u>	<u>519,429</u>	<u>657,150</u>	<u>677,070</u>	<u>19,920</u>	<u>3.03%</u>
TOTAL REVENUES	\$ 570,685	\$ 534,101	\$ 657,150	\$ 677,070	\$ 19,920	3.03%
EXPENSES						
Personnel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Supplies and Materials	118,446	103,242	126,650	124,900	(1,750)	-1.38%
Other Services and Charges	445,233	423,474	550,000	571,670	21,670	3.94%
Capital Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
TOTAL EXPENSES	\$ 563,679	\$ 526,717	\$ 676,650	\$ 696,570	\$ 19,920	2.94%
NET CHANGES IN FUND BALANCE	\$ 7,006	\$ 7,384	\$ (19,500)	\$ (19,500)	\$ -	
FUND BALANCE JANUARY 1,	\$ 178,179	\$ 185,185	\$ 192,570	\$ 173,070		
FUND BALANCE DECEMBER 31	<u>\$ 185,185</u>	<u>\$ 192,570</u>	<u>\$ 173,070</u>	<u>\$ 153,570</u>		

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

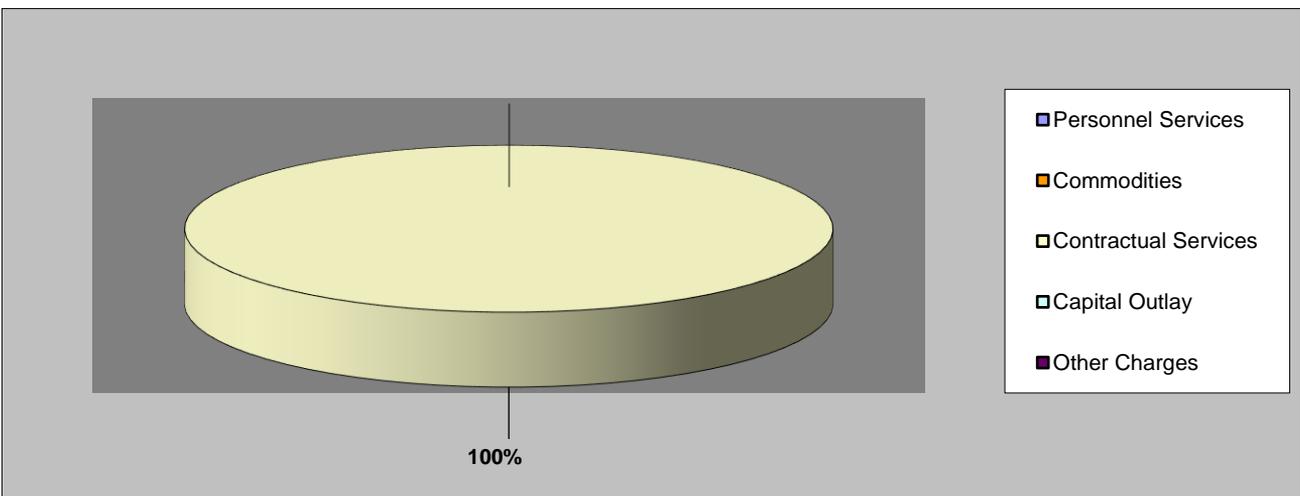
Maintain the proper level of insurance coverage and deductibles to assure the best possible coverage at the lowest possible cost.

Budget Commentary

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. The 2026 budget has no change from 2025.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	189,857	173,559	219,500	219,500
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
Total	\$ 189,857	\$ 173,559	\$ 219,500	\$ 219,500
Percent Change		(-8.6%)	26.5%	0.0%

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

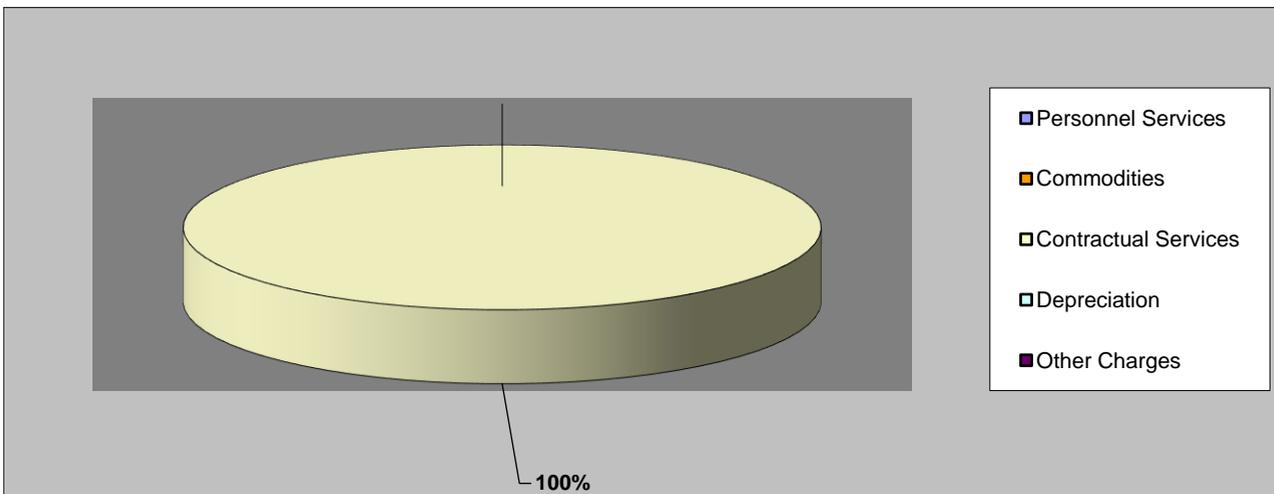
Provide cost effective services versus using an independent contractor.

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>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	3,927	2,866	36,170	46,000
Depreciation	-	-	-	-
Other Charges	-	-	-	-
Total	\$ 3,927	\$ 2,866	\$ 36,170	\$ 46,000
Percent Change		(-27.0%)	1162.2%	27.2%

Expenditures by Classification



Function: Public Works **Fund # :** 727
Activity: Central Garage **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

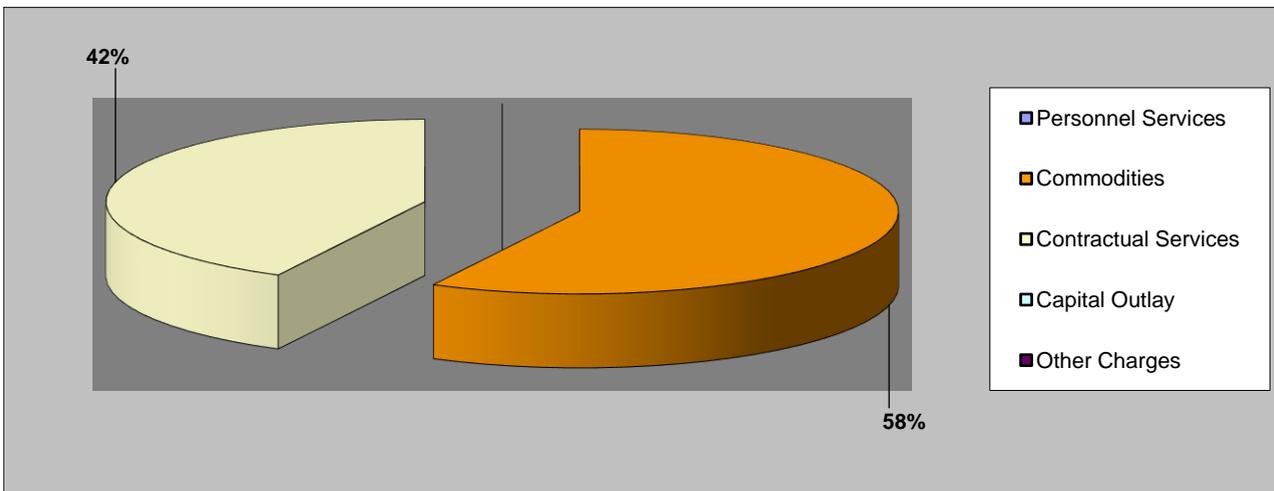
1. Aging equipment.
2. Balance the Public Works Department needs with available funds.
3. Managing an effective cost allocation structure.

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 budgeting these costs across each individual department.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	118,441	103,058	124,250	122,500
Contractual Services	69,870	69,163	87,960	90,250
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
Total	\$ 188,311	\$ 172,221	\$ 212,210	\$ 212,750
Percent Change		(-8.5%)	23.2%	0.3%

Expenditures by Classification



Function: General Government
Activity: Technology

Fund # : 728
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

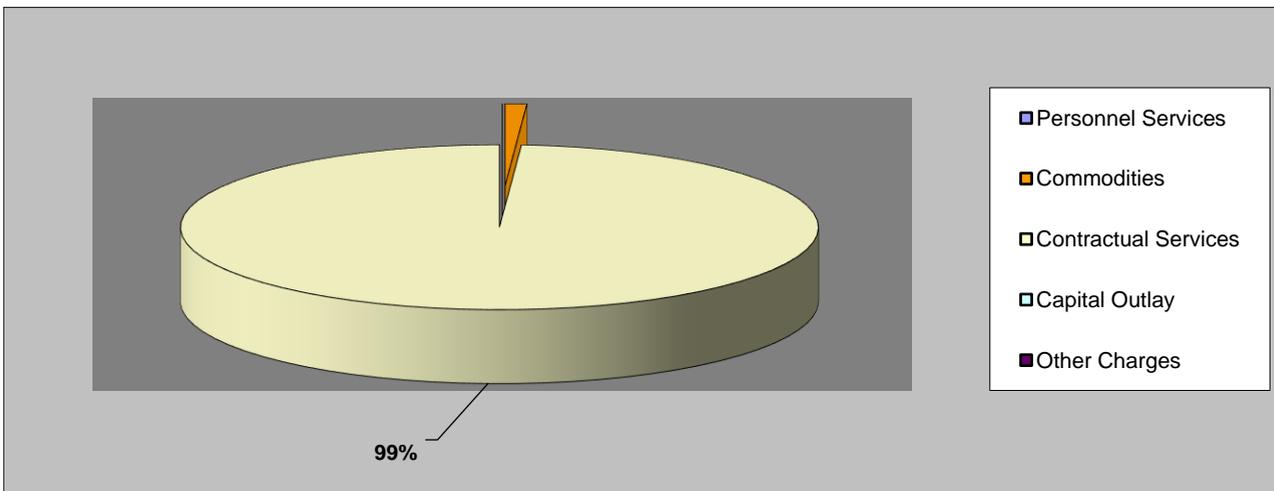
1. Aging equipment.
2. Balance department needs with available funds.
3. Managing an effective cost allocation structure.

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 budgeting these costs across each individual department.

<u>Budget Summary</u>	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	5	185	2,400	2,400
Contractual Services	181,578	177,887	206,370	215,920
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
Total	\$ 181,584	\$ 178,072	\$ 208,770	\$ 218,320
Percent Change		(-1.9%)	17.2%	4.6%
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 2026.

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 2026 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 are awarded.

2026 through 2030
Capital Improvement Plan
 Arden Hills, MN
Department Summary

Department	2026	2027	2028	2029	2030	Total
Water Department	4,924,750	1,475,000	7,520,000			13,919,750
Street Department	3,300,000		6,345,000		5,770,000	15,415,000
Parks Department	996,725	5,949,225	305,225	2,650,225	240,000	10,141,400
Equipment	410,000	1,207,120	531,120	430,905	431,000	3,010,145
Public Safety	399,674	567,163	471,466	319,971	384,474	2,142,748
Sanitary Sewer Department	190,000	720,000		683,000	24,000	1,617,000
Economic Development	180,000	130,000				310,000
Government Buildings		140,855		59,781	520,822	721,458
GRAND TOTAL	10,401,149	10,189,363	15,172,811	4,143,882	7,370,296	47,277,501

2026 through 2030
Capital Improvement Plan
 Arden Hills, MN
Projects By Department

Department	Project #	Priority	2026	2027	2028	2029	2030	Total
Economic Development								
Gateway Signs	25-EDA-001		180,000	130,000				310,000
Economic Development Total			180,000	130,000	0	0	0	310,000
Equipment								
Replace 2009 Sterling Acterra Truck #431	27-EqpV-001	3	144,500	159,135				303,635
Replace 2018 Toro Large Area Mower #457	26-Eqp-001	3	114,000					114,000
Replace 2016 F-350 w/V-Plow and Liftgate #215	26-EqpV-001	3	85,000					85,000
Turf Fertilizer and Herbicide Sprayer	26-Eqp-003	3	25,000					25,000
Replace 1996 Redi-Haul Trailer #108	26-Eqp-002	3	18,000					18,000
Pipeline Inspection Push Camera System	26-Eqp-004	3	12,000					12,000
Auto Greaser Installation for asset 85135	26-Eqp-005	3	11,500					11,500
Replace 1993 Case 621 Loader #103	25-Eqp-001			300,000				300,000
Replace 2000 Backhoe #204	27-Eqp-002	3		172,010				172,010
Replace 2017 Mack Plow/Wing/Dump Truck #123	28-EqpV-001	5		154,500	207,700			362,200
Emergency Generator Replacement Schedule	27-Eqp-004	2		150,000	154,500	159,135		463,635
Replace 2015 Ford F-450 Plow/Dump Truck #320	27-EqpV-003	2		145,000				145,000
Replace 2016 F-350 Pickup w/Liftgate #455	27-EqpV-002	4		84,975				84,975
Replace 2013 Ford Escape #504	26-EqpV-003			41,500				41,500
Replace 2016 Stepp Asphalt Patch Trailer #121	28-Eqp-004	3			77,250			77,250
Replace 2019 Ford F-150 Ext Cab #601	28-EqpV-002	3			46,350			46,350
Replace 1998 Tow Behind Air Compressor #107	28-Eqp-003	3			36,050			36,050
Replace Bobcat Snowblower 84" #118	28-Eqp-001	3			9,270			9,270
Replace 2019 Ford F350 Crew Cab w/Tommygate #85323	29-EqpV-002	4				77,250		77,250
Replace 2023 Bobcat Toolcat #85478	29-Eqp-004	2				77,100		77,100
Replace 2019 Ford F-150 #602	29-EqpV-001	3				46,350		46,350
Replace 2012 Workman #445	29-Eqp-003	3				36,050		36,050
Replace 2019 Bobcat Miller/Planer #129	29-Eqp-002	3				16,480		16,480
Replace 2009 Husqavarna Pavement Saw #113	28-Eqp-002	3				10,300		10,300
Replace Snowblower 72" #468	29-Eqp-001	4				8,240		8,240
Replace 2022 Ford F-250 w/Service Body	30-EqpV-004	3					82,400	82,400
Replace 2022 Ford F-350 w/Plow & Tommygate	30-EqpV-003	4					82,400	82,400

Department	Project #	Priority	2026	2027	2028	2029	2030	Total
Replace 2025 Bobcat Toolcat	30-Eqp-004	3					80,000	80,000
Replace 2020 Ford F-150 #603	30-EqpV-002	3					46,350	46,350
Replace 2 Toro Zero Turn Mowers Asset 85485, 85486	30-Eqp-005	3					42,000	42,000
Replace 2018 Ford Escape #505	30-EqpV-001						41,200	41,200
Replace 2016 Workman #456	30-Eqp-002	3					36,050	36,050
Replace Bobcat Rotary Brushcutter #440	30-Eqp-003	2					15,450	15,450
Replace Hotsy Pressure Washer #470	30-Eqp-001	4					5,150	5,150
Equipment Total			410,000	1,207,120	531,120	430,905	431,000	3,010,145

Government Buildings

City Hall Elevator	27-BLDG-001	4		103,507				103,507
City Hall Furnishings	27-BLDG-002	4		21,342				21,342
City Hall Security System	27-BLDG-003	4		16,006				16,006
Air Handler/HVAC Maintenance	29-BLDG-001	5				59,781		59,781
City Hall Roof	30-BLDG-001	3					410,278	410,278
City Hall Entrance Canopy & Masonry Replacements	30-BLDG-002	4					102,604	102,604
Concrete Flatwork, Partial	30-BLDG-003	5					7,940	7,940
Government Buildings Total			0	140,855	0	59,781	520,822	721,458

Parks Department

Snelling Ave N. & Royal Hills Trail Improvements	26-Park-009	2	450,000					450,000
Hard Court & Trail Rehabilitation	26-Park-005	3	200,000	155,000	265,000			620,000
Hamline Avenue N Trail Connection Improvement	26-Park-001	3	160,000					160,000
Lake Johanna Blvd Trail	28-Park-001	3	100,000	100,000		1,800,000		2,000,000
Arden Oaks Park ADA Improvements	26-Park-002	3	67,500					67,500
Parks Master Plan	25-Park-007	2	10,000	10,000	10,000	10,000	10,000	50,000
GRG Floral Park NRMB	26-Park-006		5,225	5,225	5,225	5,225		20,900
GRG Hazelnut & Chatham NRMB	26-Park-007		4,000	4,000				8,000
Old Hwy 10 Trail - 96 to Valentine Park	27-Park-003			4,635,000				4,635,000
Perry Park Improvements	27-Park-002	4		520,000	25,000			545,000
Playground Structure Replacement	27-Park-001	3		520,000		275,000		795,000
County Road E Trail Improvements	26-Park-003	3				375,000		375,000
Park Shelter Replacements	26-Park-008	4				185,000		185,000
Hockey Rink Board Rehabilitation	30-Park-001	4					230,000	230,000
Parks Department Total			996,725	5,949,225	305,225	2,650,225	240,000	10,141,400

Public Safety

LJFD General Equipment	26-Pub-003		203,254	56,631	16,415	53,171	7,570	337,041
LJFD Engine/Ladder Replacement	27-Pub-001		145,180	150,060				295,240
LJFD Rescue/Command/Utility Vehicle Replacement	27-Pub-002		51,240	29,280	112,801		107,604	300,925
LJFD Station Capital	26-Pub-004		0	65,392	73,200	0	0	138,592
Lake Johanna Fire Dept Fire Station	27-Pub-005			265,800	269,050	266,800	269,300	1,070,950
Public Safety Total			399,674	567,163	471,466	319,971	384,474	2,142,748

Department	Project #	Priority	2026	2027	2028	2029	2030	Total
Sanitary Sewer Department								
Lift Station Rehabilitation	26-Sew-002	2	190,000	60,000		223,000	24,000	497,000
Sewer Lining/Rehabilitation	26-Sew-001	2		660,000		460,000		1,120,000
Sanitary Sewer Department Total			190,000	720,000	0	683,000	24,000	1,617,000
Street Department								
2026 PMP	26-Str-001	2	3,300,000					3,300,000
2028 PMP	28-Str-001	2			6,345,000			6,345,000
2030 PMP	30-Str-001	2					5,770,000	5,770,000
Street Department Total			3,300,000	0	6,345,000	0	5,770,000	15,415,000
Water Department								
TCAAP New Booster Station	26-W-001	2	1,500,000					1,500,000
TCAAP Trunk Water Improvements (Spine Road)	21-W-005	3	1,500,000					1,500,000
Trunk Water Main Improvements - Roseville	26-W-005	1	800,000					800,000
Water Meter Replacement	26-W-006	3	530,000	900,000				1,430,000
TCAAP Water Tower	28-W-001	3	500,000		7,000,000			7,500,000
Water System Model Update	26-W-007	3	42,750					42,750
Lake Johanna Blvd Watermain Assessment	26-W-002	3	20,000		500,000			520,000
Trunk Water Main Condition Assessment	26-W-003	2	20,000		20,000			40,000
Water Tower Maintenance	26-W-004	2	12,000	375,000				387,000
Booster Station Improvements	27-W-001	2		200,000				200,000
Water Department Total			4,924,750	1,475,000	7,520,000	0	0	13,919,750
GRAND TOTAL			10,401,149	10,189,363	15,172,811	4,143,882	7,370,296	47,277,501

2026 through 2030
Capital Improvement Plan
 Arden Hills, MN
Funding Source Summary

Source	2026	2027	2028	2029	2030	Total
TCAAP -WAC/SAC Charges	4,300,000		7,000,000			11,300,000
Capital Improvement Funds (PIR)	1,636,725	2,631,725	1,585,225	722,725	1,470,000	8,046,400
Water Utility Funds	1,124,750	1,475,000	1,149,500		1,025,000	4,774,250
Other	930,000	265,800	2,344,050	266,800	2,569,300	6,375,950
Surface Water Mgmt Utility Funds	500,000		1,410,000	135,000	160,000	2,205,000
Park Capital Fund (Park Dedication Fees)	450,000					450,000
Public Safety Capital Fund	399,674	301,363	202,416	53,171	115,174	1,071,798
Sanitary Sewer Utility Fund	390,000	865,000	620,000	505,067	199,000	2,579,067
Equipment/Building Replacement Fund	370,500	1,094,975	298,120	361,119	907,822	3,032,536
EDA General Fund	180,000	130,000				310,000
Ramsey County	80,000	1,317,500		247,500		1,645,000
Trade-In Value	39,500	108,000	83,500	52,500	44,000	327,500
Grants		2,000,000				2,000,000
State Aid			480,000	1,800,000	880,000	3,160,000
GRAND TOTAL	10,401,149	10,189,363	15,172,811	4,143,882	7,370,296	47,277,501

Capital Improvement Plan

Arden Hills, MN

Project # 25-EDA-001
Project Name Gateway Signs

Total Project Cost	\$310,000	Department	Economic Development
Type	Improvement	Category	Economic Devl Improvement
Priority	n/a	Status	Active
TCAAP	No		

Description

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 2027 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	2026	2027	2028	2029	2030	Total
Construction/Maintenance	180,000	130,000	0	0	0	310,000
Total	180,000	130,000	0	0	0	310,000

Funding Sources	2026	2027	2028	2029	2030	Total
EDA General Fund	180,000	130,000	0	0	0	310,000
Total	180,000	130,000	0	0	0	310,000

Budget Impact

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

Arden Hills, MN

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

Total Project Cost	\$300,000	Department	Equipment
Type	Equipment	Category	Vehicles
Priority	n/a	Status	Active
Useful Life	20 years	TCAAP	No

Description

Vehicle #103 - 1993 Case 621 Loader & Plow Total Hours 3,683

Hour gauge: 2018 - 3,073; 2019 - 3,344; 2020 - Not available; 2021 - 3,438; 2022 - 3,50;1 2023 - Not available; 2024 - 3,630; 2025 - TBD

New Loader estimate - \$225,000

Frontwing/Plow - \$75,000

Justification

Vehicle will be 33 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. Due to its age, this loader is showing deterioration and some significant corrosion. Replacement parts are hard to find and equipment is at end of life for wiring, hoses, and hydraulic seals. Downtime is increasing with constantly repairing fluid leaks from old lines and broken fittings. Staff recommends replacement in 2026.

Fleet CEP Points Replacement Guidelines Rating is 63.5 (Needs immediate consideration)

Parts and labor costs:

Total	PM	Repairs
2019 - \$1,652		
2020 - \$2,361		
2021 - \$5,150;	\$1,070;	\$4,080
2022 - \$2,220;	\$2,220;	\$0
2023 - \$0		
2024 - \$3,766;	\$0	\$3,766 (2 weeks of total downtime)
2025 (June) - TBD	\$325	\$2,120 (2 weeks of total downtime)

Duties for Loader: Snow plowing, Wing back banks, Bucket snow in cul-da-sacs, PW shop materials handling, Storm damage management, Stuck equipment recovery.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	300,000	0	0	0	300,000
Total	0	300,000	0	0	0	300,000

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	275,000	0	0	0	275,000
Trade-In Value	0	25,000	0	0	0	25,000
Total	0	300,000	0	0	0	300,000

Capital Improvement Plan

Arden Hills, MN

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

Total Project Cost	\$114,000	Department	Equipment
Type	Equipment	Category	Equipment: Public Works
Priority	3 Important	Status	Active
Useful Life	10 years	TCAAP	No

Description

Replacement of the 2018 Toro large area mower.

Hours (June 2025) - 1,825

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.

Fleet CEP Points Replacement Guidelines Rating is 27 (Qualifies for replacement)

Preventative maintenance and repair costs:

2019 - \$230

2020 - \$739

2021 - \$260

2022 - PM: \$260

2023 - PM: \$125

2024 - PM: \$3,650; Repairs: \$2,087

2025 (June) - PM: \$85; Repairs \$2,866 (2 weeks total downtime)

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	114,000	0	0	0	0	114,000
Total	114,000	0	0	0	0	114,000

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	94,000	0	0	0	0	94,000
Trade-In Value	20,000	0	0	0	0	20,000
Total	114,000	0	0	0	0	114,000

Capital Improvement Plan

Arden Hills, MN

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

Total Project Cost	\$18,000	Department	Equipment
Type	Equipment	Category	Equipment: Public Works
Priority	3 Important	Status	Active
Useful Life	20 years	TCAAP	No

Description

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. The trailer is also used in Parks frequently when not in Street Maintenance. Corrosion is evident. Current trailer has a heavy ramp, replacement with a tilt-deck is preferred.

Fleet CEP Points Replacement Guidelines Rating is 37 (Needs immediate consideration)

Preventative maintenance and repair costs:

2022 - PM: \$366; Repairs: \$0

2023 - PM: \$30; Repairs: \$0

2024 - PM: \$342; Repairs: \$0

2025 (June) - PM: \$20; Repairs: \$0

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	18,000	0	0	0	0	18,000
Total	18,000	0	0	0	0	18,000

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	16,500	0	0	0	0	16,500
Trade-In Value	1,500	0	0	0	0	1,500
Total	18,000	0	0	0	0	18,000

Capital Improvement Plan

Arden Hills, MN

Project # 26-Eqp-003
Project Name Turf Fertilizer and Herbicide Sprayer

Total Project Cost	\$25,000	Contact	Public Works Director
Department	Equipment	Type	Equipment
Category	Park Capital Equipment	Priority	3 Important
Status	Active	Useful Life	20 years

Description

Purchase of new equipment to replace two Bobcat Toolcat attachments to maintain city turf property. Replacing 2 Bobcat Toolcat attachments that no longer function properly.

Justification

The current Bobcat Toolcat attachments to fertilize and apply herbicide for weed control is not functioning properly. Public Works will need to rent equipment until the replacements can be purchased.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	25,000	0	0	0	0	25,000
Total	25,000	0	0	0	0	25,000

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	22,000	0	0	0	0	22,000
Trade-In Value	3,000	0	0	0	0	3,000
Total	25,000	0	0	0	0	25,000

Capital Improvement Plan

Arden Hills, MN

Project # 26-Eqp-004
Project Name Pipeline Inspection Push Camera System

Total Project Cost	\$12,000	Department	Equipment
Type	Equipment	Category	Equipment: Public Works
Priority	3 Important	Status	Active
Useful Life	15 years		

Description

Push camera for pipeline maintenance and inspection within the city's surface water system and sanitary sewer. This camera is able to inspect pipes smaller than 8 inches in diameter. The current camera inspection equipment Public Work operates will inspect pipes 8 inches in diameter and larger.

Justification

The push camera system can be utilized for pipeline inspection and for utility locating and line tracing. It's another tool Public Work can utilize for emergencies and maintenance functions.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	12,000	0	0	0	0	12,000
Total	12,000	0	0	0	0	12,000

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	12,000	0	0	0	0	12,000
Total	12,000	0	0	0	0	12,000

Capital Improvement Plan

Arden Hills, MN

Project # 26-Eqp-005
Project Name Auto Greaser Installation for asset 85135

Total Project Cost	\$11,500	Contact	Public Works Director
Department	Equipment	Type	Equipment
Category	Equipment: Public Works	Priority	3 Important
Status	Active	Useful Life	12 years

Description

Parts and labor to outfit asset 85135 plow truck with an auto greaser system. This system minimizes maintenance and provides longevity to the truck chassis and plow equipment moving parts.

Justification

The single axles plow truck is used in harsh conditions, namely road salt. The greasing system provides expanded dependability and extended life on moving chassis and plow parts. This truck is used for emergency operations.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	11,500	0	0	0	0	11,500
Total	11,500	0	0	0	0	11,500

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	11,500	0	0	0	0	11,500
Total	11,500	0	0	0	0	11,500

2026 thru 2030

Capital Improvement Plan

Arden Hills, MN

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

Total Project Cost	\$85,000	Department	Equipment
Type	Equipment	Category	Vehicles
Priority	3 Important	Status	Active
Useful Life	10 years	TCAAP	No

Description

Vehicle #215 - 2016 Ford F-350 Regular Cab with V-Plow and Liftgate (streets).

VIN # 3941 Mileage 54,000 (June 2025)

Justification

The pickup is used year round for Public Works operations but the primary use is plowing trails, sidewalks and parking lots, bulk fuel tank, refueling Parks equipment and generators. Due to plowing stress and corrosion factors, staff recommends replacement at 10 years.

FLEET CEP Points Replacement Guidelines Ratings Score: 31.3 (Needs immediate consideration)

Parts and labor costs:

Total;	PM;	Repairs;
2019 - \$1,104;		
2020 - \$ 989;		
2021 - \$1,285;		
2022 - \$1,408;	\$210;	\$1,198;
2023 - \$5,392;	\$120;	\$5,272;
2024 - \$ 2,131;	\$126;	\$2,005;
2025 (June) - \$73;	\$1767;	\$1,840;

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	85,000	0	0	0	0	85,000
Total	85,000	0	0	0	0	85,000

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	70,000	0	0	0	0	70,000
Trade-In Value	15,000	0	0	0	0	15,000
Total	85,000	0	0	0	0	85,000

Budget Impact

Reduce maintenance and repair costs.

2026 thru 2030

Capital Improvement Plan

Arden Hills, MN

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

Total Project Cost	\$41,500	Department	Equipment
Type	Equipment	Category	Vehicles
Priority	n/a	Status	Active
Useful Life	10 years	TCAAP	No

Description

Replace 2013 Ford Escape.

Current Mileage (June 2025): 69,000

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.

Fleet CEP Points Replacement Guidelines Rating is 29.7 (Needs immediate consideration)

Preventative maintenance and repair costs:

2018 - \$ 429

2019 - \$1,205

2020 - \$ 0

2021 - \$ 530

2022 - \$ 48 PM; \$0 Repairs

2023 - \$ 85 PM; \$0 Repairs

2024 - \$ 680 PM; \$390 Repairs

2025 - \$40 PM; \$150 Repairs

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	41,500	0	0	0	41,500
Total	0	41,500	0	0	0	41,500

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	33,500	0	0	0	33,500
Trade-In Value	0	8,000	0	0	0	8,000
Total	0	41,500	0	0	0	41,500

Budget Impact

Cost of maintenance.

Capital Improvement Plan

Arden Hills, MN

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

Total Project Cost	\$172,010	Department	Equipment
Type	Equipment	Category	Equipment: Public Works
Priority	3 Important	Status	Active
Useful Life	20 years	TCAAP	No

Description

Replace 2000 Case 590 Super L Backhoe.

Current Hours (June 2025): 3,552

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 replacement in 2027. The backhoe will be 27 years old.

Fleet CEP Points Replacement Guidelines Rating is 55.5 (Needs immediate consideration)

Repairs costs 2019-2022: \$7,956.

2023: \$0

2024: Repairs - \$4,299; \$0 PM;

2025: TBD

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	172,010	0	0	0	172,010
Total	0	172,010	0	0	0	172,010

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	157,010	0	0	0	157,010
Trade-In Value	0	15,000	0	0	0	15,000
Total	0	172,010	0	0	0	172,010

Capital Improvement Plan

Arden Hills, MN

Project # 27-Eqp-004
Project Name Emergency Generator Replacement Schedule

Total Project Cost	\$463,635	Department	Equipment
Type	Equipment	Category	Equipment: Public Works
Priority	2 Very Important	Status	Active
Useful Life	20 years	TCAAP	No

Description

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	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	150,000	154,500	159,135	0	463,635
Total	0	150,000	154,500	159,135	0	463,635

Funding Sources	2026	2027	2028	2029	2030	Total
Sanitary Sewer Utility Fund	0	145,000	0	77,067	0	222,067
Water Utility Funds	0	0	149,500	0	0	149,500
Equipment/Building Replacement Fund	0	0	0	77,068	0	77,068
Trade-In Value	0	5,000	5,000	5,000	0	15,000
Total	0	150,000	154,500	159,135	0	463,635

Capital Improvement Plan

Arden Hills, MN

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

Total Project Cost	\$303,635	Department	Equipment
Type	Equipment	Category	Vehicles
Priority	3 Important	Status	Active
Useful Life	10 years	TCAAP	No

Description

Replace 2009 1,500 gallon tanker truck used for watering, sweeping, dust control and rink flooding. Mileage 27,400

** This equipment was ordered by Council approval on xx, 2025.

**Delivery of chassis will be received in 2026; Buildout invoices will occur in 2027.

Justification

Current vehicle will be 18 years old in 2027. Corrosion due to winter operations and availability of parts.

Fleet CEP Points Replacement Guidelines Rating is 31.75 (Needs immediate consideration)

Parts and labor costs:

2018 - \$2,112

2019 - \$2,618

2020 - \$3,303

2021 - \$2,060

2022 - \$5,613 - PM: \$600; Repairs \$5,013

2023 - \$ 323 - PM: \$323; Repairs \$0

2024 - TBD

Duties: Watering trees/gardens Filling garden barrels Assisting with sewer cleaning operations Pressure washing water source Rink flooding Assist with street sweeping

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	144,500	159,135	0	0	0	303,635
Total	144,500	159,135	0	0	0	303,635

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	144,500	139,135	0	0	0	283,635
Trade-In Value	0	20,000	0	0	0	20,000
Total	144,500	159,135	0	0	0	303,635

2026 thru 2030

Capital Improvement Plan

Arden Hills, MN

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

Total Project Cost	\$84,975	Department	Equipment
Type	Equipment	Category	Vehicles
Priority	4 Less Important	Status	Active
Useful Life	10 years	TCAAP	No

Description

Vehicle #455 - 2016 Ford F-350 Crew Cab with Liftgate (parks).

VIN # 3955

Mileage: 61,000 (June 2025)

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 years.

Fleet CEP Points Replacement Guidelines Rating is 23.1 (Qualifies for replacement)

Parts and labor costs:

2019 - \$ 965;

2020 - \$ 486;

2021 - \$1,200;

2022 - \$1,408;

2023 - \$ 435;

2024 - \$4,865; \$721; \$4,144

2025 (June) - TBD

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	84,975	0	0	0	84,975
Total	0	84,975	0	0	0	84,975

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	74,975	0	0	0	74,975
Trade-In Value	0	10,000	0	0	0	10,000
Total	0	84,975	0	0	0	84,975

Budget Impact

Reduce maintenance and repair costs.

2026 thru 2030

Capital Improvement Plan

Arden Hills, MN

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

Total Project Cost	\$145,000	Department	Equipment
Type	Equipment	Category	Vehicles
Priority	2 Very Important	Status	Active
Useful Life	10 years	TCAAP	No

Description

Replace 2015 Ford F-450 Plow/ Dump Truck. This replacement would include plow, dump body and salt spreader with related controls.

Mileage: 35,000

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.

Fleet CEP Points Replacement Guidelines Rating is 28.5 (Needs immediate consideration)

Repair costs through 2019-2023 total - \$9,850

2024 - \$1,327; \$695; \$632;

2025 (June) - TBD; \$0 \$2,182;

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	145,000	0	0	0	145,000
Total	0	145,000	0	0	0	145,000

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	120,000	0	0	0	120,000
Trade-In Value	0	25,000	0	0	0	25,000
Total	0	145,000	0	0	0	145,000

Budget Impact

Reduced repair and maintenance costs.

Capital Improvement Plan

Arden Hills, MN

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

Total Project Cost	\$9,270	Department	Equipment
Type	Equipment	Category	Equipment: Public Works
Priority	3 Important	Status	Active
Useful Life	10 years	TCAAP	No

Description

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.

Fleet CEP Points Replacement Guidelines Rating is 20 (Good condition)

2019- 2023 repairs costs- \$328

2024 - \$0

2025 (June) - TBD

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	9,270	0	0	9,270
Total	0	0	9,270	0	0	9,270

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	7,270	0	0	7,270
Trade-In Value	0	0	2,000	0	0	2,000
Total	0	0	9,270	0	0	9,270

Capital Improvement Plan

Arden Hills, MN

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

Total Project Cost	\$10,300	Contact	Public Works Director
Department	Equipment	Type	Equipment
Category	Equipment: Public Works	Priority	3 Important
Status	Active	Useful Life	15 years
TCAAP	No		

Description

Replace walk behind pavement saw.

Hours (June) - 111

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.

Fleet CEP Points Replacement Guidelines Rating is 23.6 (Qualifies for replacement)

Repair costs between 2019- 2023- \$1,300

2024 - \$0

2025 (June) - \$0

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	10,300	0	10,300
Total	0	0	0	10,300	0	10,300

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	7,800	0	7,800
Trade-In Value	0	0	0	2,500	0	2,500
Total	0	0	0	10,300	0	10,300

2026 thru 2030

Capital Improvement Plan

Arden Hills, MN

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

Total Project Cost	\$36,050	Department	Equipment
Type	Equipment	Category	Equipment: Public Works
Priority	3 Important	Status	Active
Useful Life	30 years	TCAAP	No

Description

Replace 1998 LeRoi tow behind Air Compressor. Replacement parts becoming obsolete.

Hours (June 2025): 581

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.

Fleet CEP Points Replacement Rating is 41 (Needs immediate consideration)

Repair costs between 2019- 2022- \$1,250

2023 - \$190 PM

2024 - \$292 PM

2025 - \$384 Repair

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	36,050	0	0	36,050
Total	0	0	36,050	0	0	36,050

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	34,550	0	0	34,550
Trade-In Value	0	0	1,500	0	0	1,500
Total	0	0	36,050	0	0	36,050

Capital Improvement Plan

Arden Hills, MN

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

Total Project Cost	\$77,250	Department	Equipment
Type	Equipment	Category	Equipment: Public Works
Priority	3 Important	Status	Active
Useful Life	10 years	TCAAP	No

Description

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.

Fleet CEP Points Replacement Guidelines Rating is 21 (Good condition)

Preventative maintenance and repair costs:

Repair costs between 2019- 2022- \$4,665

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	77,250	0	0	77,250
Total	0	0	77,250	0	0	77,250

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	52,250	0	0	52,250
Trade-In Value	0	0	25,000	0	0	25,000
Total	0	0	77,250	0	0	77,250

2026 thru 2030

Capital Improvement Plan

Arden Hills, MN

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

Total Project Cost	\$362,200	Department	Equipment
Type	Equipment	Category	Vehicles
Priority	5 Future Consideration	Status	Active
Useful Life	10 years	TCAAP	No

Description

Vehicle #123 - 2017 Mack Single Axle Plow Wing Dump Truck (streets)

Mileage (June 2025): 17,620

Justification

Due to long lead times for specifying, 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.

Fleet CEP Points Replacement Guidelines Rating is 19.8 (Good condition)

Repair costs for parts and labor:

Total	PM	Repair
2019 - \$3,206;		
2020 - \$4,557;		
2021 - \$9,092;		
2022 - \$8,443;		
2023 - \$7,394;		
2024 - \$5,022;	\$1,022;	\$4,000
2025 - \$2,362;	\$462;	\$1,900

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	154,500	207,700	0	0	362,200
Total	0	154,500	207,700	0	0	362,200

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	154,500	172,700	0	0	327,200
Trade-In Value	0	0	35,000	0	0	35,000
Total	0	154,500	207,700	0	0	362,200

Budget Impact

Reduce repair and maintenance costs and improve reliability of our primary snow removal equipment.

Capital Improvement Plan

Arden Hills, MN

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

Total Project Cost	\$46,350	Department	Equipment
Type	Equipment	Category	Vehicles
Priority	3 Important	Status	Active
Useful Life	8 years	TCAAP	Yes

Description

Replace 2019 F-150 Extended Cab 4x4 Pickup.

Mileage (June 2025); 37,800

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.

Fleet CEP Points Replacement Guidelines Rating is 15.8 (Excellent condition)

Repair costs between 2019- 2022- \$2,576

	Total	PM	Repair
2023:	\$129;	\$129;	\$0;
2024:	\$1,120;	\$873;	\$247;
2025 (June):	TBD;	\$82;	\$0;

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	46,350	0	0	46,350
Total	0	0	46,350	0	0	46,350

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	31,350	0	0	31,350
Trade-In Value	0	0	15,000	0	0	15,000
Total	0	0	46,350	0	0	46,350

Capital Improvement Plan

Arden Hills, MN

Project # 29-Eqp-001
Project Name Replace Snowblower 72" #468

Total Project Cost	\$8,240	Department	Equipment
Type	Equipment	Category	Equipment: Public Works
Priority	4 Less Important	Status	Active
Useful Life	10 years	TCAAP	No

Justification

Fleet CEP Points Replacement Guidelines Rating is 12 (Excellent condition)

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	8,240	0	8,240
Total	0	0	0	8,240	0	8,240

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	8,240	0	8,240
Total	0	0	0	8,240	0	8,240

Capital Improvement Plan

Arden Hills, MN

Project # 29-Eqp-002
Project Name Replace 2019 Bobcat Miller/Planer #129

Total Project Cost	\$16,480	Department	Equipment
Type	Equipment	Category	Equipment: Public Works
Priority	3 Important	Status	Active
TCAAP	No		

Justification

Fleet CEP Points Replacement Guidelines Rating is 17 (Excellent condition)

Preventative maintenance and repair costs:

	PM	Repair
2023 -	\$60;	\$0;
2024 -	\$150;	\$0;

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	16,480	0	16,480
Total	0	0	0	16,480	0	16,480

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	16,480	0	16,480
Total	0	0	0	16,480	0	16,480

2026 thru 2030

Capital Improvement Plan

Arden Hills, MN

Project # 29-Eqp-003
Project Name Replace 2012 Workman #445

Total Project Cost	\$36,050	Department	Equipment
Type	Equipment	Category	Equipment: Public Works
Priority	3 Important	Status	Active
Useful Life	13 years	TCAAP	No

Description

Current Hours (June 2025): 901

Justification

Fleet CEP Points Replacement Guidelines Rating is 24.5 (Qualifies for replacement)

Preventative maintenance and repair costs:

PM; Repairs;

2023 - \$45; \$0;

2024 - \$60; \$540;

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	36,050	0	36,050
Total	0	0	0	36,050	0	36,050

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	36,050	0	36,050
Total	0	0	0	36,050	0	36,050

2026 thru 2030

Capital Improvement Plan

Arden Hills, MN

Project # 29-Eqp-004
Project Name Replace 2023 Bobcat Toolcat #85478

Total Project Cost	\$77,100	Department	Equipment
Type	Equipment	Category	Equipment: Public Works
Priority	2 Very Important	Status	Active
Useful Life	5 years	TCAAP	No

Description

Current Hours (June 2025): 230

Justification

Fleet CEP Points Replacement Guidelines Rating is 13.6 (Excellent condition)

Preventative maintenance and repair costs:

PM; Repairs;

2024 - \$251; \$1,930

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	77,100	0	77,100
Total	0	0	0	77,100	0	77,100

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	47,100	0	47,100
Trade-In Value	0	0	0	30,000	0	30,000
Total	0	0	0	77,100	0	77,100

2026 thru 2030

Capital Improvement Plan

Arden Hills, MN

Project # 29-EqpV-001
Project Name Replace 2019 Ford F-150 #602

Total Project Cost	\$46,350	Department	Equipment
Type	Equipment	Category	Vehicles
Priority	3 Important	Status	Active
Useful Life	10 years	TCAAP	Yes

Description

Current miles (June 2025): 17,000

Justification

Fleet CEP Points Replacement Guidelines Rating is 11.7 (Excellent condition)

Preventative maintenance and repairs:

PM; Repairs;

2022 - \$84; \$0

2023 - \$282; \$0

2024 - \$84; \$0

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	46,350	0	46,350
Total	0	0	0	46,350	0	46,350

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	31,350	0	31,350
Trade-In Value	0	0	0	15,000	0	15,000
Total	0	0	0	46,350	0	46,350

Capital Improvement Plan

Arden Hills, MN

Project # 29-EqpV-002
Project Name Replace 2019 Ford F350 Crew Cab w/Tommygate #85323

Total Project Cost	\$77,250	Department	Equipment
Type	Equipment	Category	Vehicles
Priority	4 Less Important	Status	Active
Useful Life	10 years	TCAAP	No

Description

Current miles (June 2025): 13,000

Asset 85323

Justification

Fleet CEP Points Replacement Guidelines Rating is 17

Preventative maintenance and repair costs:

PM; Repairs;

2023 - \$101; \$0

2024 - \$90; \$0

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	77,250	0	77,250
Total	0	0	0	77,250	0	77,250

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	77,250	0	77,250
Total	0	0	0	77,250	0	77,250

Capital Improvement Plan

Arden Hills, MN

Project # 30-Eqp-001
Project Name Replace Hotsy Pressure Washer #470

Total Project Cost	\$5,150	Department	Equipment
Type	Equipment	Category	Equipment: Public Works
Priority	4 Less Important	Status	Active
TCAAP	No		

Justification

Fleet CEP Points Replacement Guidelines Rating is 16.5 (Excellent condition)

Preventative maintenance and repair costs:

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	0	5,150	5,150
Total	0	0	0	0	5,150	5,150

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	0	5,150	5,150
Total	0	0	0	0	5,150	5,150

Capital Improvement Plan

Arden Hills, MN

Project # 30-Eqp-002
Project Name Replace 2016 Workman #456

Total Project Cost	\$36,050	Department	Equipment
Type	Equipment	Category	Equipment: Public Works
Priority	3 Important	Status	Active
Useful Life	13 years	TCAAP	No

Justification

Fleet CEP Points Replacement Guidelines Rating is 14.5 (Excellent condition)

Preventative maintenance and repair costs:

PM; Repairs;

2023 - \$?; \$0;

2024 - \$?; \$0;

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	0	36,050	36,050
Total	0	0	0	0	36,050	36,050

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	0	36,050	36,050
Total	0	0	0	0	36,050	36,050

Capital Improvement Plan

Arden Hills, MN

Project # 30-Eqp-003
Project Name Replace Bobcat Rotary Brushcutter #440

Total Project Cost	\$15,450	Department	Equipment
Type	Equipment	Category	Equipment: Public Works
Priority	2 Very Important	Status	Active
TCAAP	No		

Justification

Fleet CEP Points Replacement Guidelines Rating is 22 (Good condition)

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	0	15,450	15,450
Total	0	0	0	0	15,450	15,450

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	0	15,450	15,450
Total	0	0	0	0	15,450	15,450

Capital Improvement Plan

Arden Hills, MN

Project # 30-Eqp-004
Project Name Replace 2025 Bobcat Toolcat

Total Project Cost	\$80,000	Contact	Public Works Director
Department	Equipment	Type	Equipment
Category	Equipment: Public Works	Priority	3 Important
Status	Active	Useful Life	5 years

Description

The toolcat is used throughout all division of PW. One primary use is snow removal from trails and sidewalks citywide.

Justification

The 5-7 year replacement cycle is what PW has programmed historically for replacement of our Toolcats. This is due to higher resale value and corrosion factors that lead to increased repairs and downtime.

Expenditures	2026	2027	2028	2029	2030	Total
Unassigned	0	0	0	0	80,000	80,000
Total	0	0	0	0	80,000	80,000

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	0	50,000	50,000
Trade-In Value	0	0	0	0	30,000	30,000
Total	0	0	0	0	80,000	80,000

Capital Improvement Plan

Arden Hills, MN

Project # 30-Eqp-005
Project Name Replace 2 Toro Zero Turn Mowers Asset 85485, 85486

Total Project Cost	\$42,000	Contact	Public Works Director
Department	Equipment	Type	Equipment
Category	Park Capital Equipment	Priority	3 Important
Status	Active	Useful Life	5 years

Description

The zero turn mowers are used to mow city property, boulevards/ medians, and is primarily used in the parks Spring, Summer, and Fall.

Justification

Historically PW has recommended replacing our two zero turn mowers every 3 years due to resale and a manufacturers warranty for 3 years. The machines that were purchased in 2025 now come with a 5 year warranty. PW now recommends replacement of the machines in 5 years for this cycle and evaluate in 2030 whether to continue recommending a 5 year replacement cycle.

Expenditures	2026	2027	2028	2029	2030	Total
Unassigned	0	0	0	0	42,000	42,000
Total	0	0	0	0	42,000	42,000

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	0	28,000	28,000
Trade-In Value	0	0	0	0	14,000	14,000
Total	0	0	0	0	42,000	42,000

2026 thru 2030

Capital Improvement Plan

Arden Hills, MN

Project # 30-EqpV-001
Project Name Replace 2018 Ford Escape #505

Total Project Cost	\$41,200	Department	Equipment
Type	Equipment	Category	Vehicles
Priority	n/a	Status	Active
Useful Life	10 years	TCAAP	No

Description

Current miles (June 2025): 27,500

Justification

Fleet CEP Points Replacement Guidelines Rating is 14.7 (Excellent condition)

Preventative maintenance and repair costs:

PM; Repairs;

2023 - \$70; \$0;

2024 - \$60; \$0;

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	0	41,200	41,200
Total	0	0	0	0	41,200	41,200

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	0	41,200	41,200
Total	0	0	0	0	41,200	41,200

Capital Improvement Plan

Arden Hills, MN

Project # 30-EqpV-002
Project Name Replace 2020 Ford F-150 #603

Total Project Cost	\$46,350	Department	Equipment
Type	Equipment	Category	Vehicles
Priority	3 Important	Status	Active
Useful Life	10 years	TCAAP	Yes

Description

Current miles (June 2025): 12,700

Justification

Fleet CEP Points Replacement Guidelines Rating is 12.7 (Excellent condition)

Preventative maintenance and repair costs:

PM; Repairs;

2022 - \$90; \$0;

2023 - \$62; \$0;

2024 - \$60; \$0;

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	0	46,350	46,350
Total	0	0	0	0	46,350	46,350

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	0	46,350	46,350
Total	0	0	0	0	46,350	46,350

Capital Improvement Plan

Arden Hills, MN

Project # 30-EqpV-003
Project Name Replace 2022 Ford F-350 w/Plow & Tommygate

Total Project Cost	\$82,400	Department	Equipment
Type	Equipment	Category	Vehicles
Priority	4 Less Important	Status	Active
Useful Life	10 years	TCAAP	No

Description

Current miles (June 2025): 13,300

Justification

Fleet CEP Points Replacement Guidelines Rating is 12.7 (Excellent condition)

Preventative maintenance and repair costs:

PM; Repairs;

2023 - \$74; \$0;

2024 - \$82; \$0;

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	0	82,400	82,400
Total	0	0	0	0	82,400	82,400

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	0	82,400	82,400
Total	0	0	0	0	82,400	82,400

2026 thru 2030

Capital Improvement Plan

Arden Hills, MN

Project # 30-EqpV-004
Project Name Replace 2022 Ford F-250 w/Service Body

Total Project Cost	\$82,400	Department	Equipment
Type	Equipment	Category	Vehicles
Priority	3 Important	Status	Active
Useful Life	10 years	TCAAP	Yes

Description

Current miles (June 2025): 23,100

Justification

Fleet CEP Points Replacement Guidelines Rating is 13.1 (Excellent condition)

Preventative maintenance and repair costs:

PM; Repairs;

2023 - \$90; \$0;

2024 - \$105; \$0;

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	0	82,400	82,400
Total	0	0	0	0	82,400	82,400

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	0	82,400	82,400
Total	0	0	0	0	82,400	82,400

Capital Improvement Plan

Arden Hills, MN

Project # 27-BLDG-001
Project Name City Hall Elevator

Total Project Cost	\$103,507	Contact	Building Official
Department	Government Buildings	Type	Improvement
Category	Building Repair & Maint	Priority	4 Less Important
Status	Active	Useful Life	20 years

Description

Upgrades to the City Hall elevator system.

Justification

The elevator currently in use at City Hall is original to the building. Most elevator components have an estimated lifespan of 25 years, at this point the original components have usually become obsolete.

Refer to pages 4.13 and 4.25-4.26 of the full reserve study.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	103,507	0	0	0	103,507
Total	0	103,507	0	0	0	103,507

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	103,507	0	0	0	103,507
Total	0	103,507	0	0	0	103,507

Capital Improvement Plan

Arden Hills, MN

Project # 27-BLDG-002
Project Name City Hall Furnishings

Total Project Cost	\$46,445	Contact	Building Official
Department	Government Buildings	Type	Equipment
Category	Building Repair & Maint	Priority	4 Less Important
Status	Active	Useful Life	20 years

Description

Update City Hall furnishings and equipment which vary in age.

Justification

Useful life of different elements greatly vary, but it is recommended to budget for replacements, Reference Reserve Advisors Study, pages 4.15 - 4.17.

Expenditures	2026	2027	2028	2029	2030	Total	Future
Equip/Vehicles/Furnishings	0	21,342	0	0	0	21,342	25,103
Total	0	21,342	0	0	0	21,342	

Funding Sources	2026	2027	2028	2029	2030	Total	Future
Equipment/Building Replacement Fund	0	21,342	0	0	0	21,342	25,103
Total	0	21,342	0	0	0	21,342	

Capital Improvement Plan

Arden Hills, MN

Project # 27-BLDG-003
Project Name City Hall Security System

Total Project Cost	\$36,097	Contact	Building Official
Department	Government Buildings	Type	Maintenance
Category	Building Repair & Maint	Priority	4 Less Important
Status	Active	Useful Life	15 years

Description

The current security systems will be approaching the end of their useful life and should be budgeted for phased replacement.

Justification

New systems would result in a more secure building. As long as current systems are operational, the time of replacement would be at the discretion of the City.

Expenditures	2026	2027	2028	2029	2030	Total	Future
Equip/Vehicles/Furnishings	0	16,006	0	0	0	16,006	20,091
Total	0	16,006	0	0	0	16,006	

Funding Sources	2026	2027	2028	2029	2030	Total	Future
Equipment/Building Replacement Fund	0	16,006	0	0	0	16,006	20,091
Total	0	16,006	0	0	0	16,006	

Capital Improvement Plan

Arden Hills, MN

Project # 29-BLDG-001
Project Name Air Handler/HVAC Maintenance

Total Project Cost	\$59,781	Contact	Building Official
Department	Government Buildings	Type	Maintenance
Category	Building Repair & Maint	Priority	5 Future Consideration
Status	Active	Useful Life	50 years

Description

This will cover ongoing preventative maintenance and replacement parts for the existing air handlers to keep them operational.

Justification

Consistent maintenance of the air handlers and HVAC system will ensure the longest possible useful lifespan before replacement is required.

Refer to Reserve Advisors Study, Pages 4.20-4.21.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	59,781	0	59,781
Total	0	0	0	59,781	0	59,781

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	59,781	0	59,781
Total	0	0	0	59,781	0	59,781

Capital Improvement Plan

Arden Hills, MN

Project # 30-BLDG-001
Project Name City Hall Roof

Total Project Cost	\$580,278	Contact	Building Official
Department	Government Buildings	Type	Maintenance
Category	Building Repair & Maint	Priority	3 Important
Status	Active	Useful Life	25 years
TCAAP	No		

Description

Complete replacement of all built-up roof components.

Justification

The current roof system is mostly original from the time of the buildings construction and is reaching the end of it's useful lifespan.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
170,000	Construction/Maintenance	0	0	0	0	410,278	410,278
	Total	0	0	0	0	410,278	410,278

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
170,000	Equipment/Building Replacement Fund	0	0	0	0	410,278	410,278
	Total	0	0	0	0	410,278	410,278

Capital Improvement Plan

Arden Hills, MN

Project # 30-BLDG-002
Project Name City Hall Entrance Canopy & Masonry Replacements

Total Project Cost	\$102,604	Contact	Building Official
Department	Government Buildings	Type	Maintenance
Category	Building Repair & Maint	Priority	4 Less Important
Status	Active	Useful Life	20 years

Description

Replacement of deteriorating masonry and grout work as well as painting of corroded steel components.

Justification

Lintels and other structural steel components are starting to corrode, and the brick facade is showing evidence of weeping.

Further explanation is provided in the Reserve Advisors Full Reserve Study, Pages 4.2-4.7.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	0	102,604	102,604
Total	0	0	0	0	102,604	102,604

Funding Sources	2026	2027	2028	2029	2030	Total
Equipment/Building Replacement Fund	0	0	0	0	102,604	102,604
Total	0	0	0	0	102,604	102,604

Capital Improvement Plan

Arden Hills, MN

Project # 30-BLDG-003
Project Name Concrete Flatwork, Partial

Total Project Cost	\$17,279	Contact	Building Official
Department	Government Buildings	Type	Maintenance
Category	Building Repair & Maint	Priority	5 Future Consideration
Status	Active	Useful Life	65 years

Description

Approximately 5,400 square feet of concrete flatwork.

Justification

Estimate that up to 420 linear feet of curbs and gutters, or thirty percent (30%) of the total, will require replacement during the next 30 years, per Reserve Study, Page 4.34.

Expenditures	2026	2027	2028	2029	2030	Total	Future
Construction/Maintenance	0	0	0	0	7,940	7,940	9,339
Total	0	0	0	0	7,940	7,940	

Funding Sources	2026	2027	2028	2029	2030	Total	Future
Equipment/Building Replacement Fund	0	0	0	0	7,940	7,940	9,339
Total	0	0	0	0	7,940	7,940	

Capital Improvement Plan

Arden Hills, MN

Project # 25-Park-007
Project Name Parks Master Plan

Total Project Cost	\$175,000	Department	Parks Department
Type	Unassigned	Category	Park Capital Improvements
Priority	2 Very Important	Status	Active
Useful Life	8 years	TCAAP	No

Description

Development of a City-Wide Parks Master Plan.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
75,000	Planning/Design	10,000	10,000	10,000	10,000	10,000	50,000	50,000
	Total	10,000	10,000	10,000	10,000	10,000	50,000	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
75,000	Capital Improvement Funds (PIR)	10,000	10,000	10,000	10,000	10,000	50,000	50,000
	Total	10,000	10,000	10,000	10,000	10,000	50,000	

Capital Improvement Plan

Arden Hills, MN

Project # 26-Park-001
Project Name Hamline Avenue N Trail Connection Improvement

Total Project Cost	\$160,000	Contact	Public Works Director
Department	Parks Department	Type	Improvement
Category	Park Capital Improvements	Priority	3 Important
Status	Active	Useful Life	25 years

Description

Multi-use grade-separated 10-foot wide bituminous trail improvement approximately 500-feet in length along the East side of Hamline Avenue North from the City of Roseville to the existing trail on Hamline Avenue North in Arden Hills.

Justification

This trail improvement has been identified as a high priority connection. Coordination with surrounding agencies provides cost effectiveness and anticipated 2026 construction.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	160,000	0	0	0	0	160,000
Total	160,000	0	0	0	0	160,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Improvement Funds (PIR)	80,000	0	0	0	0	80,000
Ramsey County	80,000	0	0	0	0	80,000
Total	160,000	0	0	0	0	160,000

Capital Improvement Plan

Arden Hills, MN

Project # 26-Park-002
Project Name Arden Oaks Park ADA Improvements

Total Project Cost	\$67,500	Contact	Park & Recreation Mgr
Department	Parks Department	Type	Improvement
Category	Park Capital Improvements	Priority	3 Important
Status	Active	Useful Life	25 years

Description

In 2025 as part of the Arden Oaks Park improvements, the bid alternative for ADA improvements was removed from the scope of work due to budget constraints.

The ADA Improvements include concrete pedestrian ramp access from Arden Oaks Drive, bituminous trail improvements, ADA portable toilet pad with enclosure.

Justification

ADA improvements are necessary to provide accessibility to the park amenities. Currently, there is no ADA access.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	67,500	0	0	0	0	67,500
Total	67,500	0	0	0	0	67,500

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Improvement Funds (PIR)	67,500	0	0	0	0	67,500
Total	67,500	0	0	0	0	67,500

Capital Improvement Plan

Arden Hills, MN

Project # 26-Park-003
Project Name County Road E Trail Improvements

Total Project Cost	\$375,000	Contact	Public Works Director
Department	Parks Department	Type	Improvement
Category	Park Capital Improvements	Priority	3 Important
Status	Active	Useful Life	25 years

Description

In coordination with the Ramsey County paving project on County Rd E, Ramsey County will be constructing a new multi-use grade-separated 10-foot wide bituminous trail connection that extends from Elmer Anderson Trail to Lake Johanna Blvd.

Justification

Per the County's cost-share policy, the total cost of the trail construction is split 50/50. Constructing the trail along with the County's road paving project in 2026 allows for more efficient planning/design and lowers construction costs. This trail has been identified as a high priority connection.

Expenditures	2026	2027	2028	2029	2030	Total
Unassigned	0	0	0	375,000	0	375,000
Total	0	0	0	375,000	0	375,000

Funding Sources	2026	2027	2028	2029	2030	Total
Ramsey County	0	0	0	187,500	0	187,500
Capital Improvement Funds (PIR)	0	0	0	187,500	0	187,500
Total	0	0	0	375,000	0	375,000

2026 thru 2030

Capital Improvement Plan

Arden Hills, MN

Project # 26-Park-005
Project Name Hard Court & Trail Rehabilitation

Total Project Cost	\$771,000	Department	Parks Department
Type	Improvement	Category	Park Capital Improvements
Priority	3 Important	Status	Active
Useful Life	20 years	TCAAP	No

Description

2026: Arden Manor Court - \$200,000
 2027: Ingerson New Trail Connections - \$100,000; Sampson Basketball Court - \$55,000
 2028: Hazelnut Tennis Court & Trail Rehab - \$265,000 (tie with 2028 PMP);
 2033: Valentine Park Basketball Court - \$85,500; Ingerson Basketball Court - \$65,500
 2044: Cummings Park Sport Court; Royal Hills Sport Court
 2048: Floral Park Sport Court
 2050: Arden Oaks Basketball Court; Freeway Park Basketball Court

Justification

Proposed improvements are intended to maintain existing court surfaces. Other nearby bituminous surfaces are included if applicable such as trails or trail connections. 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	2026	2027	2028	2029	2030	Total	Future
Construction/Maintenance	200,000	155,000	265,000	0	0	620,000	151,000
Total	200,000	155,000	265,000	0	0	620,000	

Funding Sources	2026	2027	2028	2029	2030	Total	Future
Capital Improvement Funds (PIR)	200,000	155,000	265,000	0	0	620,000	151,000
Total	200,000	155,000	265,000	0	0	620,000	

2026 thru 2030

Capital Improvement Plan

Arden Hills, MN

Project # 26-Park-006
Project Name GRG Floral Park NRMB

Total Project Cost \$26,125 Department Parks Department
Type Unassigned Category Unassigned
Priority n/a Status Active

Description

Partnership with Great River Greening for buckthorn and general habitat management at Floral Park.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
5,225	Other	5,225	5,225	5,225	5,225	0	20,900
	Total	5,225	5,225	5,225	5,225	0	20,900

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
5,225	Capital Improvement Funds (PIR)	5,225	5,225	5,225	5,225	0	20,900
	Total	5,225	5,225	5,225	5,225	0	20,900

2026 thru 2030

Capital Improvement Plan

Arden Hills, MN

Project # 26-Park-007
Project Name GRG Hazelnut & Chatham NRMB

Total Project Cost \$12,000 Department Parks Department
Type Unassigned Category Unassigned
Priority n/a Status Active

Description

Partnership with Great River Greening for buckthorn and general habitat management at Hazelnut & Chatham Parks.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
4,000	Other	4,000	4,000	0	0	0	8,000
	Total	4,000	4,000	0	0	0	8,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
4,000	Capital Improvement Funds (PIR)	4,000	4,000	0	0	0	8,000
	Total	4,000	4,000	0	0	0	8,000

Capital Improvement Plan

Arden Hills, MN

Project # 26-Park-008
Project Name Park Shelter Replacements

Total Project Cost	\$185,000	Contact	Park & Recreation Mgr
Department	Parks Department	Type	Improvement
Category	Park Capital Improvements	Priority	4 Less Important
Status	Active	TCAAP	No

Description

Replace existing park shelters:

2029: Royal Hills Park - \$92,500; Hazelnut Park - \$92,500

Justification

Shelters are deteriorating and reaching the end of service life.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	185,000	0	185,000
Total	0	0	0	185,000	0	185,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Improvement Funds (PIR)	0	0	0	185,000	0	185,000
Total	0	0	0	185,000	0	185,000

Capital Improvement Plan

Arden Hills, MN

Project # 26-Park-009
Project Name Snelling Ave N. & Royal Hills Trail Improvements

Total Project Cost	\$450,000	Contact	Public Works Director
Department	Parks Department	Type	Improvement
Category	Park Capital Improvements	Priority	2 Very Important
Status	Active	Useful Life	30 years

Description

Construction of a new 1,800-feet in length, grade separated, 10-ft wide bituminous trail along the West side of Snelling Ave N. Royal Hills Park to Highway 96.

Justification

The new trail will improve safety and adequately accommodate pedestrians & bicyclists along the Snelling Ave. N. Corridor between Royal Hills Park and Highway 96. The proposed trail improvements are in coordination with the North Heights Apartments Development Agreement.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	450,000	0	0	0	0	450,000
Total	450,000	0	0	0	0	450,000

Funding Sources	2026	2027	2028	2029	2030	Total
Park Capital Fund (Park Dedication Fees)	250,000	0	0	0	0	250,000
Developer Contribution	200,000	0	0	0	0	200,000
Total	450,000	0	0	0	0	450,000

Capital Improvement Plan

Arden Hills, MN

Project # 27-Park-001
Project Name Playground Structure Replacement

Total Project Cost	\$1,805,000	Department	Parks Department
Type	Improvement	Category	Park Capital Equipment
Priority	3 Important	Status	Active
TCAAP	No		

Description

Play Structures are programmed for replacement on a 20-year cycle.

2027: Ingerson Park (last replaced in 2000) - \$260,000; Sampson Park (last replaced 2001) - \$260,000;

2029: Royal Hills Park last replaced 2002 - \$275,000;

2033: Valentine Park last replaced 2013 - \$310,000;

2037: Hazelnut Park - \$350,000; Perry Park - \$350,000;

2039: Cummings Park; Johanna Marsh Park;

2043: Arden Manor Park; Floral Park; South Shore Fitness Park

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	2026	2027	2028	2029	2030	Total	Future
Construction/Maintenance	0	520,000	0	275,000	0	795,000	1,010,000
Total	0	520,000	0	275,000	0	795,000	

Funding Sources	2026	2027	2028	2029	2030	Total	Future
Capital Improvement Funds (PIR)	0	520,000	0	275,000	0	795,000	1,010,000
Total	0	520,000	0	275,000	0	795,000	

Capital Improvement Plan

Arden Hills, MN

Project # 27-Park-002
Project Name Perry Park Improvements

Total Project Cost	\$545,000	Department	Parks Department
Type	Improvement	Category	Park Capital Improvements
Priority	4 Less Important	Status	Active
TCAAP	No		

Description

Parking lot pavement rehabilitation project involving full-depth reclamation, spot curb repairs, ADA improvements and subgrade soil corrections - \$485,000;

Ball field and dog park grading, irrigation improvements, fencing repairs - \$70,000; (Grade two fields in 2027 and two fields in 2028)

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	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	520,000	25,000	0	0	545,000
Total	0	520,000	25,000	0	0	545,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Improvement Funds (PIR)	0	520,000	25,000	0	0	545,000
Total	0	520,000	25,000	0	0	545,000

Capital Improvement Plan

Arden Hills, MN

Project # 27-Park-003
Project Name Old Hwy 10 Trail - 96 to Valentine Park

Total Project Cost	\$4,635,000	Contact	Public Works Director
Department	Parks Department	Type	Improvement
Category	Park Capital Improvements	Priority	n/a
Status	Active	Useful Life	25 years
TCAAP	No		

Description

Construction of a new 6,500-feet 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	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	4,635,000	0	0	0	4,635,000
Total	0	4,635,000	0	0	0	4,635,000

Funding Sources	2026	2027	2028	2029	2030	Total
Grants	0	2,000,000	0	0	0	2,000,000
Ramsey County	0	1,317,500	0	0	0	1,317,500
Capital Improvement Funds (PIR)	0	1,317,500	0	0	0	1,317,500
Total	0	4,635,000	0	0	0	4,635,000

Budget Impact

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

Arden Hills, MN

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

Total Project Cost	\$2,000,000	Department	Parks Department
Type	Improvement	Category	Park Capital Improvements
Priority	3 Important	Status	Active
Useful Life	20 years	TCAAP	No

Description

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	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	1,800,000	0	1,800,000
Planning/Design	100,000	100,000	0	0	0	200,000
Total	100,000	100,000	0	1,800,000	0	2,000,000

Funding Sources	2026	2027	2028	2029	2030	Total
State Aid	0	0	0	1,800,000	0	1,800,000
Capital Improvement Funds (PIR)	100,000	100,000	0	0	0	200,000
Total	100,000	100,000	0	1,800,000	0	2,000,000

Budget Impact

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

Arden Hills, MN

Project # 30-Park-001
Project Name Hockey Rink Board Rehabilitation

Total Project Cost	\$230,000	Contact	Park & Recreation Mgr
Department	Parks Department	Type	Maintenance
Category	Park Maintenance	Priority	4 Less Important
Status	Active	Useful Life	25 years

Description

Through inspection, Public Works has determined the hockey boards and fencing at Perry Park and Freeway Park have reached the end of their service life and are in need of replacement.

This project is budgeted only to replace the boards and fencing with no other improvements to the hockey rink.

Justification

The condition of the hockey boards are deteriorated beyond spot replacement and the fencing is dilapidated.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	0	230,000	230,000
Total	0	0	0	0	230,000	230,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Improvement Funds (PIR)	0	0	0	0	230,000	230,000
Total	0	0	0	0	230,000	230,000

Capital Improvement Plan

Arden Hills, MN

Project # 26-Pub-003
Project Name LJFD General Equipment

Total Project Cost	\$387,814	Department	Public Safety
Type	Equipment	Category	Public Safety
Priority	n/a	Status	Active
TCAAP	No		

Description

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

2026. SCBA Replacement, Tire Replacement, Radio Programming/Repair, Mobile Radio Replacement, 2026 Utility/UTV Equipment, Wildhand Hose/Nozzle/Bag Kits, New Hire Turnout Gear, ID Printer. Total Cost (\$833,007) / **Arden Hills Cost (\$203,254)**

2027. Tire/Computer Replacement, Network Devices, Radio Programmer/Repair, 2027 Engine Equipment, New Hire Turnout Gear, Replacement Turnout Gear. Total Cost (\$232,094) / **Arden Hills Cost (\$56,631)**

2028. Tire Replacement, Radio Programming/Repair, New Hire Turnout Gear. Total Cost (\$67,275) / **Arden Hills Cost (\$16,415)**

2029. Tire/Computer/Mobile Tablet Replacement, Radio Programming/Repair, New Hire Turnout Gear, Replacement Turnout Gear. Total Cost (\$217,912) / **Arden Hills Cost (\$53,171)**

2030. Tire/Computer Replacement. Total Cost (\$31,025) / **Arden Hills Cost (\$7,570)**

2031. Tire Replacement, Hydro Test SCBA Bottles. Total Cost (\$13,660) / **Arden Hills Cost (\$3,333)**

2032. Tire Replacement. Total Cost (\$10,000) / **Arden Hills Cost (2,440)**

Justification

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

Expenditures	2026	2027	2028	2029	2030	Total	Future
Equip/Vehicles/Furnishings	203,254	56,631	16,415	53,171	7,570	337,041	50,773
Total	203,254	56,631	16,415	53,171	7,570	337,041	

Funding Sources	2026	2027	2028	2029	2030	Total	Future
Public Safety Capital Fund	203,254	56,631	16,415	53,171	7,570	337,041	50,773
Total	203,254	56,631	16,415	53,171	7,570	337,041	

Budget Impact

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

Arden Hills, MN

Project # 26-Pub-004
Project Name LJFD Station Capital

Total Project Cost	\$188,592	Department	Public Safety
Type	Equipment	Category	Public Safety
Priority	n/a	Status	Active
TCAAP	No		

Description

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

- **2026. No Capital expected for 2026.**
- **2027. Total Cost is \$268,000 / Arden Hills Cost is \$65,392.**
 - Station 120 - Gear Dryer (\$9,000); Arden Hills Cost (\$2,178)
 - Station 130 - Remodel of Admin Space to Staffed Station (\$250,000), Gear Dryer (\$9,000); Arden Hills Cost (\$62,678)
- **2028. Total Cost is \$300,000 / Arden Hills Cost is \$73,200.**
 - Roof Replacement (\$300,000)

Justification

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

Expenditures	2026	2027	2028	2029	2030	Total	Future
Equip/Vehicles/Furnishings	0	65,392	73,200	0	0	138,592	50,000
Total	0	65,392	73,200	0	0	138,592	

Funding Sources	2026	2027	2028	2029	2030	Total	Future
Public Safety Capital Fund	0	65,392	73,200	0	0	138,592	50,000
Total	0	65,392	73,200	0	0	138,592	

Budget Impact

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

Arden Hills, MN

Project # 27-Pub-001
Project Name LJFD Engine/Ladder Replacement

Total Project Cost	\$486,759	Department	Public Safety
Type	Equipment	Category	Public Safety
Priority	n/a	Status	Active
TCAAP	No		

Description

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.

- 2026. Engine/Ladder Replacement. Total Cost (\$595,000) / **Arden Hills Cost: \$145,180**
- 2027. Engine/Ladder Replacement. Total Cost (\$615,000) / **Arden Hills Cost: \$150,060**
- 2032: Engine/Ladder Replacement. Total Cost (\$784,913) / **Arden Hills Cost: \$191,519**

Justification

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

Expenditures	2026	2027	2028	2029	2030	Total	Future
Equip/Vehicles/Furnishings	145,180	150,060	0	0	0	295,240	191,519
Total	145,180	150,060	0	0	0	295,240	

Funding Sources	2026	2027	2028	2029	2030	Total	Future
Public Safety Capital Fund	145,180	150,060	0	0	0	295,240	191,519
Total	145,180	150,060	0	0	0	295,240	

Budget Impact

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

Arden Hills, MN

Project # 27-Pub-002
Project Name LJFD Rescue/Command/Utility Vehicle Replacement

Total Project Cost	\$379,495	Department	Public Safety
Type	Equipment	Category	Public Safety
Priority	n/a	Status	Active
TCAAP	No		

Description

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.

- 2026. UV/Trailer/Utility Purchase. Total Cost (\$210,000) / **Arden Hills Cost (\$51,240)**
- 2027. Command/Vehicle Replacement. Total Cost (\$120,000) / **Arden Hills Cost (\$29,820)**
- 2028. Rescue Replacement, Command Vehicle Replacement. Total Cost (\$462,300) / **Arden Hills Cost (\$112,801)**
- 2029. No Capital expected in 2026.
- 2030. Tanker/Utility Replacement. Total Cost (\$441,000) / **Arden Hills Cost (\$107,604)**
- 2031. Command/Vehicle Replacement. Total Cost (\$153,154) / **Arden Hills Cost (\$37,370)**
- 2032. No Capital expected in 2032.
- 2033. Command/Vehicle Replacement. Total Cost (\$168,852) / **Arden Hills Cost (\$41,200)**

Justification

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

Expenditures	2026	2027	2028	2029	2030	Total	Future
Equip/Vehicles/Furnishings	51,240	29,280	112,801	0	107,604	300,925	78,570
Total	51,240	29,280	112,801	0	107,604	300,925	

Funding Sources	2026	2027	2028	2029	2030	Total	Future
Public Safety Capital Fund	51,240	29,280	112,801	0	107,604	300,925	78,570
Total	51,240	29,280	112,801	0	107,604	300,925	

Budget Impact

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

Arden Hills, MN

Project # 27-Pub-005
Project Name Lake Johanna Fire Dept Fire Station

Total Project Cost	\$2,400,700	Department	Public Safety
Type	Improvement	Category	Public Safety
Priority	n/a	Status	Active

Description

Repayment of debt service for the construction of a new fire station.

Justification

Maintaining the fire station is critical to public safety.

Expenditures	2026	2027	2028	2029	2030	Total	Future
Other	0	265,800	269,050	266,800	269,300	1,070,950	1,329,750
Total	0	265,800	269,050	266,800	269,300	1,070,950	

Funding Sources	2026	2027	2028	2029	2030	Total	Future
Other	0	265,800	269,050	266,800	269,300	1,070,950	1,329,750
Total	0	265,800	269,050	266,800	269,300	1,070,950	

Capital Improvement Plan

Arden Hills, MN

Project # 26-Sew-001
Project Name Sewer Lining/Rehabilitation

Total Project Cost	\$2,810,000	Department	Sanitary Sewer Department
Type	Maintenance	Category	Sanitary Sewer Maintenance
Priority	2 Very Important	Status	Active
Useful Life	40 years	TCAAP	No

Description

Sewer Lining and Rehabilitation of the sanitary sewer system on a 2-year cycle or when timing corresponds with the MCES I&I grant program.

(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.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
890,000	Construction/Maintenance	0	660,000	0	460,000	0	1,120,000	800,000
	Total	0	660,000	0	460,000	0	1,120,000	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
890,000	Sanitary Sewer Utility Fund	0	660,000	0	205,000	0	865,000	800,000
	Surface Water Mgmt Utility Funds	0	0	0	135,000	0	135,000	
	Capital Improvement Funds (PIR)	0	0	0	60,000	0	60,000	
	Ramsey County	0	0	0	60,000	0	60,000	
	Total	0	660,000	0	460,000	0	1,120,000	

Budget Impact

This project will help the overall I&I reduction program.

Capital Improvement Plan

Arden Hills, MN

Project # 26-Sew-002
Project Name Lift Station Rehabilitation

Total Project Cost	\$1,607,000	Department	Sanitary Sewer Department
Type	Maintenance	Category	Sanitary Sewer Maintenance
Priority	2 Very Important	Status	Active
Useful Life	20 years	TCAAP	No

Description

Rehabilitation of lift stations to standardize and replace aging equipment, including pumps and electrical components.

2026:

- LS 1 is scheduled for two pump rebuilds. Parts and Labor cost- \$20,000
- LS 4 is scheduled for two pump rebuilds. Parts and Labor cost- \$20,000
- LS 5 is scheduled for a full wet well rehab. This includes 2 pump replacements, base elbows, wet well misc. plumbing, and wet well epoxy coating and bypass pumping. Budget Estimate is \$150,000

2027:

- LS11 is scheduled for 2 pump rebuilds. The budget cost is \$20,000
- LS 12 is scheduled for 2 pump rebuilds. The budget cost is \$20,000
- LS 9 is scheduled for 2 pump rebuilds. The budget cost is \$20,000

2029:

- LS 8 is scheduled for a full wet well rehab. This includes 3 pump replacements, base elbows, wet well misc. plumbing, check valves, and wet well epoxy coating and bypass pumping. Budget Estimate is \$200,000
- LS 9 is scheduled for 2 pump rebuilds. The budget cost is \$23,000

2030:

- LS 3 is scheduled for 2 pump rebuilds. The budget cost is \$24,000

2032:

- LS 12 is scheduled for a full wet well rehab. This includes 2 pump replacements, base elbows, wet well misc. plumbing, check valves, and wet well epoxy coating and bypass pumping. Budget Estimate is \$200,000

Justification

The City has maintained a program to refurbish and update sanitary sewer lift stations on a frequencies that meet the demand and use, technology and risk management. Lift station pumps are routinely inspected, tested and replaced as necessary to prevent failure.

Prior	Expenditures	2026	2027	2028	2029	2030	Total	Future
910,000	Construction/Maintenance	190,000	60,000	0	223,000	24,000	497,000	200,000
	Total	190,000	60,000	0	223,000	24,000	497,000	

Prior	Funding Sources	2026	2027	2028	2029	2030	Total	Future
910,000	Sanitary Sewer Utility Fund	190,000	60,000	0	223,000	24,000	497,000	200,000
	Total	190,000	60,000	0	223,000	24,000	497,000	

Budget Impact

Reduced maintenance costs.

2026 thru 2030

Capital Improvement Plan

Arden Hills, MN

Project # 26-Str-001
Project Name 2026 PMP

Total Project Cost	\$3,300,000	Department	Street Department
Type	Improvement	Category	Streets: Reconstruction
Priority	2 Very Important	Status	Active
Useful Life	20 years	TCAAP	No

Description

Pavement Management Program (PMP) improvements consisting of spot curb repair, resurfacing or full depth reclamation and new bituminous pavement, trail rehabilitation repairs to storm sewer inlets, repairs to sanitary sewer manholes and castings, hydrant and valve repairs, watermain replacement and relocation. 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, and Cummings Park Drive. Retaining wall rehab, BMP-Phase 2, outfall sediment removal and grit chamber additions.

Justification

Pavement conditions are showing distress with condition ratings from 33 to 62, 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	2026	2027	2028	2029	2030	Total
Construction/Maintenance	3,300,000	0	0	0	0	3,300,000
Total	3,300,000	0	0	0	0	3,300,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Improvement Funds (PIR)	1,170,000	0	0	0	0	1,170,000
Other	930,000	0	0	0	0	930,000
Water Utility Funds	500,000	0	0	0	0	500,000
Surface Water Mgmt Utility Funds	500,000	0	0	0	0	500,000
Sanitary Sewer Utility Fund	200,000	0	0	0	0	200,000
Total	3,300,000	0	0	0	0	3,300,000

Capital Improvement Plan

Arden Hills, MN

Project # 28-Str-001
Project Name 2028 PMP

Total Project Cost	\$6,345,000	Department	Street Department
Type	Improvement	Category	Streets: Reconstruction
Priority	2 Very Important	Status	Active
Useful Life	20 years	TCAAP	No

Description

Pavement Management Program (PMP) improvements consisting of spot curb repair, resurfacing as mill & overlay or full depth reclamation with new bituminous pavement, repairs to storm sewer inlets, dredging Fernwood, Hunters and Benton ponds and adding grit chambers, repairs to sanitary sewer manholes and castings, CIPP lining of existing clay pipe, watermain replacement within Benton Way neighborhood that affects the streets, hydrant and valve repairs.

Street segments include: Benton Way, Tiller Lane (Lexington to Cannon Ave), Cannon Ave (Tiller Ln to Dunlap), Dunlap (Cannon Ave to Tiller Lane), Pine Tree Dr, Harriet Ave, Walden Pl, Lametti Ln, Lametti Ct, Bussard Ct, Hunters Ct, Fernwood St, Dellwood Ave and Carlton Dr.

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, extensive large area patching was performed in 2022 by Public Works. Watermain within Benton Way neighborhood consists of 58-year old cast iron pipe and has experienced several breaks in recent years, the goal will be to replace the segments that could impact the new road surface. Pond dredging is overdue in several ponds within the project corridor, City staff has received feedback from residents to perform maintenance. CIPP lining of the existing clay sanitary sewer pipe will prevent inflow and infiltration and root intrusion as well as extending the life of the pipe for 50+ years.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	6,345,000	0	0	6,345,000
Total	0	0	6,345,000	0	0	6,345,000

Funding Sources	2026	2027	2028	2029	2030	Total
Other	0	0	2,075,000	0	0	2,075,000
Surface Water Mgmt Utility Funds	0	0	1,410,000	0	0	1,410,000
Capital Improvement Funds (PIR)	0	0	1,280,000	0	0	1,280,000
Sanitary Sewer Utility Fund	0	0	620,000	0	0	620,000
State Aid	0	0	480,000	0	0	480,000
Water Utility Funds	0	0	480,000	0	0	480,000
Total	0	0	6,345,000	0	0	6,345,000

Capital Improvement Plan

Arden Hills, MN

Project # 30-Str-001
Project Name 2030 PMP

Total Project Cost	\$5,770,000	Department	Street Department
Type	Improvement	Category	Streets: Reconstruction
Priority	2 Very Important	Status	Active
Useful Life	20 years	TCAAP	No

Description

Proposed improvements to Lake Valentine Rd. (Old Hwy 10 to MVHS), Northwoods Dr (Red Fox to cul-de-sac), Red Fox Rd (Lexington to cul-de-sac), Grey Fox (Lexington to Highway 51), Dunlap Street N, Connelly Ave, and Hamline Ave N (County Rd E to dead end) . Elmer Anderson Trail Rehabilitation. Improvements include spot repair to existing curb, repairs to storm sewer catch basins, hydrant repairs, sanitary sewer manhole and casting repairs and CIPP lining at Red Fox Road. Pavement is proposed to be milled or full depth reclamation with new bituminous pavement. Replace existing watermain along Grey Fox Road. Construct a 12-inch watermain loop from Grey Fox Rd to Red Fox Rd. Replace water services on Dunlap St.

Justification

Existing street pavement conditions are declining with ratings from 25 to 44. 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, extensive large area patching was conducted in 2024.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	0	5,770,000	5,770,000
Total	0	0	0	0	5,770,000	5,770,000

Funding Sources	2026	2027	2028	2029	2030	Total
Other	0	0	0	0	2,300,000	2,300,000
Capital Improvement Funds (PIR)	0	0	0	0	1,230,000	1,230,000
Water Utility Funds	0	0	0	0	1,025,000	1,025,000
State Aid	0	0	0	0	880,000	880,000
Sanitary Sewer Utility Fund	0	0	0	0	175,000	175,000
Surface Water Mgmt Utility Funds	0	0	0	0	160,000	160,000
Total	0	0	0	0	5,770,000	5,770,000

Capital Improvement Plan

Arden Hills, MN

Project # 21-W-005
 Project Name TCAAP Trunk Water Improvements (Spine Road)

Total Project Cost	\$1,500,000	Department	Water Department
Type	Improvement	Category	Utility Improvements
Priority	3 Important	Status	Active
Useful Life	30 years	TCAAP	Yes

Description

With the Ramsey County construction of the Spine Road, a TCAAP City trunk water main will also be installed. This will be funded via assessments or access charges.

Justification

In order to prepare the TCAAP site for development the City needs to extend trunk utilities into through the site with the construction of the Spine Road.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	1,500,000	0	0	0	0	1,500,000
Total	1,500,000	0	0	0	0	1,500,000

Funding Sources	2026	2027	2028	2029	2030	Total
TCAAP -WAC/SAC Charges	1,500,000	0	0	0	0	1,500,000
Total	1,500,000	0	0	0	0	1,500,000

Capital Improvement Plan

Arden Hills, MN

Project # 26-W-001
Project Name TCAAP New Booster Station

Total Project Cost	\$1,500,000	Contact	Public Works Director
Department	Water Department	Type	Improvement
Category	Utility Improvements	Priority	2 Very Important
Status	Active	Useful Life	30 years
TCAAP	Yes		

Description

This item would construct an additional Water Booster Station near Old Highway 10 and I-694 to pump water from the low pressure zone to the high pressure zone. The booster station would be built on excess Ramsey County right of way and the structure would be made to look like a residential house due to its location.

SCADA upgrade and full system implementation to be included with this project.

Justification

The City's water system currently only has one booster station providing water to the high pressure zone through a single crossing of I-694. If anything (lighting strike, wind storm, etc.) knocked out the current booster station for any length on time the high pressure zone could be out of water after the half million gallon tower is drained. Construction of a second booster station will provide needed redundancy in the system so if one booster station fails or is taken down for service the high pressure zone will still be provided water.

The current Preliminary Design Report related to the TCAAP Spine Rd. indicates that the new water booster station should be constructed on the same timeline.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	1,500,000	0	0	0	0	1,500,000
Total	1,500,000	0	0	0	0	1,500,000

Funding Sources	2026	2027	2028	2029	2030	Total
TCAAP -WAC/SAC Charges	1,500,000	0	0	0	0	1,500,000
Total	1,500,000	0	0	0	0	1,500,000

Capital Improvement Plan

Arden Hills, MN

Project # 26-W-002
Project Name Lake Johanna Blvd Watermain Assessment

Total Project Cost	\$520,000	Contact	Public Works Director
Department	Water Department	Type	Improvement
Category	Utility Improvements	Priority	3 Important
Status	Active	Useful Life	50 years
TCAAP	No		

Description

Condition assessment of 3,600-feet of existing 12-inch Ductile Iron Pipe (DIP) watermain along Lake Johanna Blvd. from County Rd E to Ridgewood Ct. This watermain has experienced a few leaks/breaks in recent years.

Proposed replacement of watermain in 2028 if determined by condition assessment.

Justification

This watermain has experienced a few leaks/breaks in recent years. With the proposed trail improvements along this corridor, tentatively scheduled for construction in 2028, it is important to evaluate the condition of the existing pipe to plan for replacement if needed. The existing watermain material is DIP was installed in 1968 and the soil conditions are unknown but likely corrosive due to its proximity next to Lake Johanna.

The funding proposed in 2028 is considered a placeholder until the condition assessment determines a recommendation for replacement of the existing watermain.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	500,000	0	0	500,000
Planning/Design	20,000	0	0	0	0	20,000
Total	20,000	0	500,000	0	0	520,000

Funding Sources	2026	2027	2028	2029	2030	Total
Water Utility Funds	20,000	0	500,000	0	0	520,000
Total	20,000	0	500,000	0	0	520,000

Capital Improvement Plan

Arden Hills, MN

Project # 26-W-003
Project Name Trunk Water Main Condition Assessment

Total Project Cost	\$40,000	Department	Water Department
Type	Unassigned	Category	Utility Maintenance
Priority	2 Very Important	Status	Active
Useful Life	10 years	TCAAP	No

Description

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	2026	2027	2028	2029	2030	Total
Construction/Maintenance	20,000	0	20,000	0	0	40,000
Total	20,000	0	20,000	0	0	40,000

Funding Sources	2026	2027	2028	2029	2030	Total
Water Utility Funds	20,000	0	20,000	0	0	40,000
Total	20,000	0	20,000	0	0	40,000

Capital Improvement Plan

Arden Hills, MN

Project # 26-W-004
Project Name Water Tower Maintenance

Total Project Cost	\$3,028,000	Contact	Public Works Director
Department	Water Department	Type	Unassigned
Category	Utility Maintenance	Priority	2 Very Important
Status	Active	Useful Life	25 years
TCAAP	No		

Description

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.

2031 - South Water Tower order inspection report.

2032 - 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.

2038 - South Water Tower Full Rehabilitation

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 full rehabilitation project on South Tower was completed in 2013 (\$816,256). Next one due in 2038.

Last full rehabilitation project on North Tower was completed in 2018 (\$608,125). Next one due in 2043.

Expenditures	2026	2027	2028	2029	2030	Total	Future
Construction/Maintenance	12,000	375,000	0	0	0	387,000	2,641,000
Total	12,000	375,000	0	0	0	387,000	

Funding Sources	2026	2027	2028	2029	2030	Total	Future
Water Utility Funds	12,000	375,000	0	0	0	387,000	2,641,000
Total	12,000	375,000	0	0	0	387,000	

Capital Improvement Plan

Arden Hills, MN

Project # 26-W-005
Project Name Trunk Water Main Improvements - Roseville

Total Project Cost	\$800,000	Contact	Public Works Director
Department	Water Department	Type	Improvement
Category	Utility Improvements	Priority	1 Urgent
Status	Active	Useful Life	60 years
TCAAP	Yes		

Description

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. These improvements will be in coordination with Ramsey County paving & trail construction project along Hamline Avenue. Meter pit and meter improvements.

Justification

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

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	800,000	0	0	0	0	800,000
Total	800,000	0	0	0	0	800,000

Funding Sources	2026	2027	2028	2029	2030	Total
TCAAP -WAC/SAC Charges	800,000	0	0	0	0	800,000
Total	800,000	0	0	0	0	800,000

Capital Improvement Plan

Arden Hills, MN

Project # 26-W-006
Project Name Water Meter Replacement

Total Project Cost	\$1,430,000	Contact	Public Works Director
Department	Water Department	Type	Improvement
Category	Utility Improvements	Priority	3 Important
Status	Active	Useful Life	25 years
TCAAP	No		

Description

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.

\$30,000 budgeted in 2026 for consultant work.

Justification

Meters are at the end of their useful life.

If TCAAP begins to develop, a new metering system must be determined before meters are needed for properties within TCAAP. Highly recommended to begin the consulting work in 2026 to prepare for future development.

Expenditures	2026	2027	2028	2029	2030	Total
Other	530,000	900,000	0	0	0	1,430,000
Total	530,000	900,000	0	0	0	1,430,000

Funding Sources	2026	2027	2028	2029	2030	Total
Water Utility Funds	530,000	900,000	0	0	0	1,430,000
Total	530,000	900,000	0	0	0	1,430,000

Capital Improvement Plan

Arden Hills, MN

Project # 26-W-007
 Project Name Water System Model Update

Total Project Cost	\$42,750	Department	Water Department
Type	Operational Maintenance	Category	Utility Improvements
Priority	3 Important	Status	Active
TCAAP	No		

Description

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	2026	2027	2028	2029	2030	Total
Planning/Design	42,750	0	0	0	0	42,750
Total	42,750	0	0	0	0	42,750

Funding Sources	2026	2027	2028	2029	2030	Total
Water Utility Funds	42,750	0	0	0	0	42,750
Total	42,750	0	0	0	0	42,750

Capital Improvement Plan

Arden Hills, MN

Project # 27-W-001
 Project Name Booster Station Improvements

Total Project Cost	\$200,000	Department	Water Department
Type	Unassigned	Category	Utility Maintenance
Priority	2 Very Important	Status	Active
Useful Life	20 years	TCAAP	No

Description

Booster Station motor pump rehab, minor electrical components, building and site improvements - \$200,000

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	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	200,000	0	0	0	200,000
Total	0	200,000	0	0	0	200,000

Funding Sources	2026	2027	2028	2029	2030	Total
Water Utility Funds	0	200,000	0	0	0	200,000
Total	0	200,000	0	0	0	200,000

Capital Improvement Plan

Arden Hills, MN

Project # 28-W-001
Project Name TCAAP Water Tower

Total Project Cost	\$7,500,000	Contact	Public Works Director
Department	Water Department	Type	Improvement
Category	Utility Improvements	Priority	3 Important
Status	Active	Useful Life	30 years
TCAAP	Yes		

Description

Construct a new 0.75 million gallon water tower on the TCAAP site.

Justification

TCAAP will be served with water by expanding the City's current high pressure zone. Currently the high pressure zone only has a half million gallons of elevated storage. This amount of storage is not sufficient to provide for domestic consumption and fire flow. The additional tower will provide the needed storage. A site for the tower will be provided by Ramsey County on the TCAAP site.

The Rice Creek Commons Water Distribution System Modeling report dated January 24, 2025 indicates the TCAAP water tower should be operational at the time Phase 1 is fully developed and occupied.

Design for plans and specifications of the water tower should begin 2-years prior to anticipated construction or at the time the City executes a RCC development agreement.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	7,000,000	0	0	7,000,000
Planning/Design	500,000	0	0	0	0	500,000
Total	500,000	0	7,000,000	0	0	7,500,000

Funding Sources	2026	2027	2028	2029	2030	Total
TCAAP -WAC/SAC Charges	500,000	0	7,000,000	0	0	7,500,000
Total	500,000	0	7,000,000	0	0	7,500,000

2026 through 2030
Capital Improvement Plan
 Arden Hills, MN
Projects By Funding Source

Source	Project #	Priority	2026	2027	2028	2029	2030	Total
Capital Improvement Funds (PIR)								
2026 PMP	26-Str-001	2	1,170,000					1,170,000
Hard Court & Trail Rehabilitation	26-Park-005	3	200,000	155,000	265,000			620,000
Lake Johanna Blvd Trail	28-Park-001	3	100,000	100,000				200,000
Hamline Avenue N Trail Connection Improvement	26-Park-001	3	80,000					80,000
Arden Oaks Park ADA Improvements	26-Park-002	3	67,500					67,500
Parks Master Plan	25-Park-007	2	10,000	10,000	10,000	10,000	10,000	50,000
GRG Floral Park NRMB	26-Park-006		5,225	5,225	5,225	5,225		20,900
GRG Hazelnut & Chatham NRMB	26-Park-007		4,000	4,000				8,000
Old Hwy 10 Trail - 96 to Valentine Park	27-Park-003			1,317,500				1,317,500
Perry Park Improvements	27-Park-002	4		520,000	25,000			545,000
Playground Structure Replacement	27-Park-001	3		520,000		275,000		795,000
2028 PMP	28-Str-001	2			1,280,000			1,280,000
County Road E Trail Improvements	26-Park-003	3				187,500		187,500
Park Shelter Replacements	26-Park-008	4				185,000		185,000
Sewer Lining/Rehabilitation	26-Sew-001	2				60,000		60,000
2030 PMP	30-Str-001	2					1,230,000	1,230,000
Hockey Rink Board Rehabilitation	30-Park-001	4					230,000	230,000
Capital Improvement Funds (PIR) Total			1,636,725	2,631,725	1,585,225	722,725	1,470,000	8,046,400

Developer Contribution

Snelling Ave N. & Royal Hills Trail Improvements	26-Park-009	2	200,000					200,000
Developer Contribution Total			200,000	0	0	0	0	200,000

EDA General Fund

Gateway Signs	25-EDA-001		180,000	130,000				310,000
EDA General Fund Total			180,000	130,000	0	0	0	310,000

Equipment/Building Replacement Fund

Replace 2009 Sterling Acterra Truck #431	27-EqpV-001	3	144,500	139,135				283,635
Replace 2018 Toro Large Area Mower #457	26-Eqp-001	3	94,000					94,000
Replace 2016 F-350 w/V-Plow and Liftgate #215	26-EqpV-001	3	70,000					70,000
Turf Fertilizer and Herbicide Sprayer	26-Eqp-003	3	22,000					22,000
Replace 1996 Redi-Haul Trailer #108	26-Eqp-002	3	16,500					16,500

Source	Project #	Priority	2026	2027	2028	2029	2030	Total
Pipeline Inspection Push Camera System	26-Eqp-004	3	12,000					12,000
Auto Greaser Installation for asset 85135	26-Eqp-005	3	11,500					11,500
Replace 1993 Case 621 Loader #103	25-Eqp-001			275,000				275,000
Replace 2000 Backhoe #204	27-Eqp-002	3		157,010				157,010
Replace 2017 Mack Plow/Wing/Dump Truck #123	28-EqpV-001	5		154,500	172,700			327,200
Replace 2015 Ford F-450 Plow/Dump Truck #320	27-EqpV-003	2		120,000				120,000
City Hall Elevator	27-BLDG-001	4		103,507				103,507
Replace 2016 F-350 Pickup w/Liftgate #455	27-EqpV-002	4		74,975				74,975
Replace 2013 Ford Escape #504	26-EqpV-003			33,500				33,500
City Hall Furnishings	27-BLDG-002	4		21,342				21,342
City Hall Security System	27-BLDG-003	4		16,006				16,006
Replace 2016 Stepp Asphalt Patch Trailer #121	28-Eqp-004	3			52,250			52,250
Replace 1998 Tow Behind Air Compressor #107	28-Eqp-003	3			34,550			34,550
Replace 2019 Ford F-150 Ext Cab #601	28-EqpV-002	3			31,350			31,350
Replace Bobcat Snowblower 84" #118	28-Eqp-001	3			7,270			7,270
Replace 2019 Ford F350 Crew Cab w/Tommygate #85323	29-EqpV-002	4				77,250		77,250
Emergency Generator Replacement Schedule	27-Eqp-004	2				77,068		77,068
Air Handler/HVAC Maintenance	29-BLDG-001	5				59,781		59,781
Replace 2023 Bobcat Toolcat #85478	29-Eqp-004	2				47,100		47,100
Replace 2012 Workman #445	29-Eqp-003	3				36,050		36,050
Replace 2019 Ford F-150 #602	29-EqpV-001	3				31,350		31,350
Replace 2019 Bobcat Miller/Planer #129	29-Eqp-002	3				16,480		16,480
Replace Snowblower 72" #468	29-Eqp-001	4				8,240		8,240
Replace 2009 Husqavarna Pavement Saw #113	28-Eqp-002	3				7,800		7,800
City Hall Roof	30-BLDG-001	3					410,278	410,278
City Hall Entrance Canopy & Masonry Replacements	30-BLDG-002	4					102,604	102,604
Replace 2022 Ford F-350 w/Plow & Tommygate	30-EqpV-003	4					82,400	82,400
Replace 2022 Ford F-250 w/Service Body	30-EqpV-004	3					82,400	82,400
Replace 2025 Bobcat Toolcat	30-Eqp-004	3					50,000	50,000
Replace 2020 Ford F-150 #603	30-EqpV-002	3					46,350	46,350
Replace 2018 Ford Escape #505	30-EqpV-001						41,200	41,200
Replace 2016 Workman #456	30-Eqp-002	3					36,050	36,050
Replace 2 Toro Zero Turn Mowers Asset 85485, 85486	30-Eqp-005	3					28,000	28,000
Replace Bobcat Rotary Brushcutter #440	30-Eqp-003	2					15,450	15,450
Concrete Flatwork, Partial	30-BLDG-003	5					7,940	7,940
Replace Hotsy Pressure Washer #470	30-Eqp-001	4					5,150	5,150
Equipment/Building Replacement Fund Total			370,500	1,094,975	298,120	361,119	907,822	3,032,536

Source	Project #	Priority	2026	2027	2028	2029	2030	Total
Grants								
Old Hwy 10 Trail - 96 to Valentine Park	27-Park-003			2,000,000				2,000,000
Grants Total			0	2,000,000	0	0	0	2,000,000

Other								
2026 PMP	26-Str-001	2	930,000					930,000
Lake Johanna Fire Dept Fire Station	27-Pub-005			265,800	269,050	266,800	269,300	1,070,950
2028 PMP	28-Str-001	2			2,075,000			2,075,000
2030 PMP	30-Str-001	2					2,300,000	2,300,000
Other Total			930,000	265,800	2,344,050	266,800	2,569,300	6,375,950

Park Capital Fund (Park Dedication Fees)

Snelling Ave N. & Royal Hills Trail Improvements	26-Park-009	2	250,000					250,000
Park Capital Fund (Park Dedication Fees) Total			250,000	0	0	0	0	250,000

Public Safety Capital Fund

LJFD General Equipment	26-Pub-003		203,254	56,631	16,415	53,171	7,570	337,041
LJFD Engine/Ladder Replacement	27-Pub-001		145,180	150,060				295,240
LJFD Rescue/Command/Utility Vehicle Replacement	27-Pub-002		51,240	29,280	112,801		107,604	300,925
LJFD Station Capital	26-Pub-004		0	65,392	73,200	0	0	138,592
Public Safety Capital Fund Total			399,674	301,363	202,416	53,171	115,174	1,071,798

Ramsey County

Hamline Avenue N Trail Connection Improvement	26-Park-001	3	80,000					80,000
Old Hwy 10 Trail - 96 to Valentine Park	27-Park-003			1,317,500				1,317,500
County Road E Trail Improvements	26-Park-003	3				187,500		187,500
Sewer Lining/Rehabilitation	26-Sew-001	2				60,000		60,000
Ramsey County Total			80,000	1,317,500	0	247,500	0	1,645,000

Sanitary Sewer Utility Fund

2026 PMP	26-Str-001	2	200,000					200,000
Lift Station Rehabilitation	26-Sew-002	2	190,000	60,000		223,000	24,000	497,000
Sewer Lining/Rehabilitation	26-Sew-001	2		660,000		205,000		865,000
Emergency Generator Replacement Schedule	27-Eqp-004	2		145,000		77,067		222,067
2028 PMP	28-Str-001	2			620,000			620,000
2030 PMP	30-Str-001	2					175,000	175,000
Sanitary Sewer Utility Fund Total			390,000	865,000	620,000	505,067	199,000	2,579,067

Source	Project #	Priority	2026	2027	2028	2029	2030	Total
State Aid								
2028 PMP	28-Str-001	2			480,000			480,000
Lake Johanna Blvd Trail	28-Park-001	3				1,800,000		1,800,000
2030 PMP	30-Str-001	2					880,000	880,000
State Aid Total			0	0	480,000	1,800,000	880,000	3,160,000

Surface Water Mgmt Utility

Funds

2026 PMP	26-Str-001	2	500,000					500,000
2028 PMP	28-Str-001	2			1,410,000			1,410,000
Sewer Lining/Rehabilitation	26-Sew-001	2				135,000		135,000
2030 PMP	30-Str-001	2					160,000	160,000
Surface Water Mgmt Utility Funds Total			500,000	0	1,410,000	135,000	160,000	2,205,000

TCAAP -WAC/SAC Charges

TCAAP New Booster Station	26-W-001	2	1,500,000					1,500,000
TCAAP Trunk Water Improvements (Spine Road)	21-W-005	3	1,500,000					1,500,000
Trunk Water Main Improvements - Roseville	26-W-005	1	800,000					800,000
TCAAP Water Tower	28-W-001	3	500,000		7,000,000			7,500,000
TCAAP -WAC/SAC Charges Total			4,300,000	0	7,000,000	0	0	11,300,000

Trade-In Value

Replace 2018 Toro Large Area Mower #457	26-Eqp-001	3	20,000					20,000
Replace 2016 F-350 w/V-Plow and Liftgate #215	26-EqpV-001	3	15,000					15,000
Turf Fertilizer and Herbicide Sprayer	26-Eqp-003	3	3,000					3,000
Replace 1996 Redi-Haul Trailer #108	26-Eqp-002	3	1,500					1,500
Replace 2015 Ford F-450 Plow/Dump Truck #320	27-EqpV-003	2		25,000				25,000
Replace 1993 Case 621 Loader #103	25-Eqp-001			25,000				25,000
Replace 2009 Sterling Acterra Truck #431	27-EqpV-001	3		20,000				20,000
Replace 2000 Backhoe #204	27-Eqp-002	3		15,000				15,000
Replace 2016 F-350 Pickup w/Liftgate #455	27-EqpV-002	4		10,000				10,000
Replace 2013 Ford Escape #504	26-EqpV-003			8,000				8,000
Emergency Generator Replacement Schedule	27-Eqp-004	2		5,000	5,000	5,000		15,000
Replace 2017 Mack Plow/Wing/Dump Truck #123	28-EqpV-001	5			35,000			35,000
Replace 2016 Stepp Asphalt Patch Trailer #121	28-Eqp-004	3			25,000			25,000
Replace 2019 Ford F-150 Ext Cab #601	28-EqpV-002	3			15,000			15,000
Replace Bobcat Snowblower 84" #118	28-Eqp-001	3			2,000			2,000
Replace 1998 Tow Behind Air Compressor #107	28-Eqp-003	3			1,500			1,500

Source	Project #	Priority	2026	2027	2028	2029	2030	Total
Replace 2023 Bobcat Toolcat #85478	29-Eqp-004	2				30,000		30,000
Replace 2019 Ford F-150 #602	29-EqpV-001	3				15,000		15,000
Replace 2009 Husqavarna Pavement Saw #113	28-Eqp-002	3				2,500		2,500
Replace 2025 Bobcat Toolcat	30-Eqp-004	3					30,000	30,000
Replace 2 Toro Zero Turn Mowers Asset 85485, 85486	30-Eqp-005	3					14,000	14,000
Trade-In Value Total			39,500	108,000	83,500	52,500	44,000	327,500

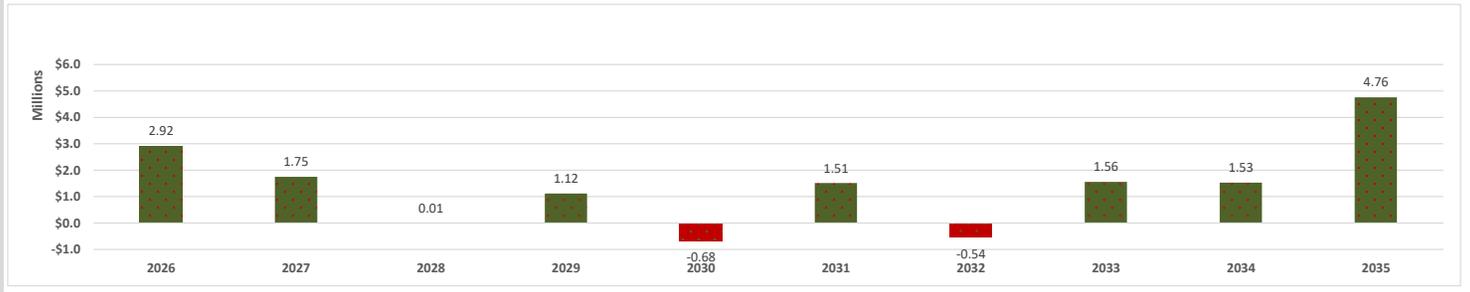
Water Utility Funds

Water Meter Replacement	26-W-006	3	530,000	900,000				1,430,000
2026 PMP	26-Str-001	2	500,000					500,000
Water System Model Update	26-W-007	3	42,750					42,750
Lake Johanna Blvd Watermain Assessment	26-W-002	3	20,000		500,000			520,000
Trunk Water Main Condition Assessment	26-W-003	2	20,000		20,000			40,000
Water Tower Maintenance	26-W-004	2	12,000	375,000				387,000
Booster Station Improvements	27-W-001	2		200,000				200,000
2028 PMP	28-Str-001	2			480,000			480,000
Emergency Generator Replacement Schedule	27-Eqp-004	2			149,500			149,500
2030 PMP	30-Str-001	2					1,025,000	1,025,000
Water Utility Funds Total			1,124,750	1,475,000	1,149,500	0	1,025,000	4,774,250

GRAND TOTAL	10,401,149	10,189,363	15,172,811	4,143,882	7,370,296	47,277,501
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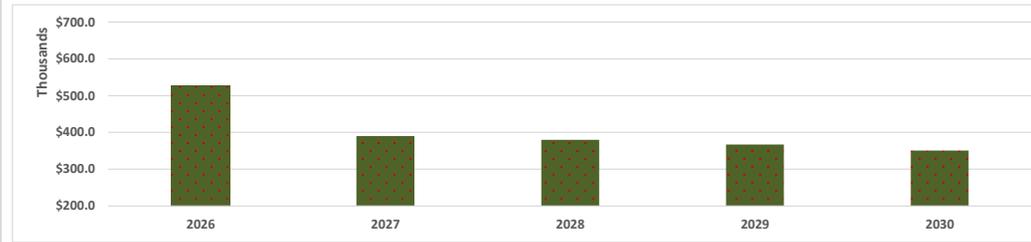
City of Arden Hills, Minnesota
Capital Improvement Plan
SOURCES AND USES OF FUNDS

	1,451,501	1,343,361	2,275,491	1,711,028	2,731,600					
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Capital Improvement Funds (PIR) - F411	72.0%	41.9%	29.5%	22.8%	18.6%	15.7%	13.5%	11.9%	10.7%	9.6%
Beginning Balance	2,905,269	2,916,136	1,750,363	8,219	1,119,113	(676,695)	1,514,744	(539,833)	1,558,584	1,530,364
Revenues and Other Fund Sources										
PPD Special Assessments	372,000		830,000		920,000		1,080,000		580,000	300,000
Special Assessments	299,501	383,361	305,491	391,028	311,600	398,848	317,832	406,825	324,189	414,962
MSA State Street Aid (cash basis)	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
LGA	122,591	122,591	122,591	122,591	122,591	122,591	122,591	122,591	122,591	122,591
Local Government Grants	30,000	2,000,000	-	187,500	-	-	-	-	-	-
Local Government Grants (Ramsey County)	80,000	1,317,500	-	-	-	-	-	-	-	-
Contributions/Donations	-	-	-	-	-	-	-	-	-	-
Interest/Other	-	-	-	-	-	-	-	-	-	-
Park Dedication Fees	1,423,500	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-	-
Tax Levy for Bond Proceeds (105%)	-	-	-	-	-	-	-	-	-	-
Tax Levy	430,000	610,000	790,000	970,000	1,150,000	1,330,000	1,510,000	1,690,000	1,870,000	2,050,000
Total Revenues and Other Fund Sources	3,107,592	4,783,452	2,398,082	2,021,119	2,854,191	2,201,439	3,380,423	2,569,416	3,246,780	3,237,553
Expenditures and Uses										
TOTAL PARKS	(996,725)	(5,949,225)	(305,225)	(850,225)	(240,000)	(10,000)	(10,000)	(471,000)	(10,000)	(10,000)
TOTAL STREETS	(2,100,000)	-	(3,835,000)	-	(4,410,000)	-	(5,425,000)	-	(3,265,000)	-
Sanitary Sewer Lining/Rehabilitation	-	-	-	(60,000)	-	-	-	-	-	-
Total Expenditures and Uses	(3,096,725)	(5,949,225)	(4,140,225)	(910,225)	(4,650,000)	(10,000)	(5,435,000)	(471,000)	(3,275,000)	(10,000)
Change in Fund Balance	10,867	(1,165,773)	(1,742,143)	1,110,894	(1,795,809)	2,191,439	(2,054,577)	2,098,416	(28,220)	3,227,553
Ending Balance	2,916,136	1,750,363	8,219	1,119,113	(676,695)	1,514,744	(539,833)	1,558,584	1,530,364	4,757,917



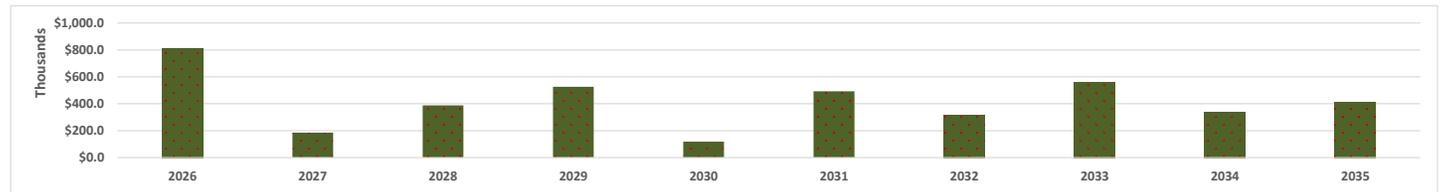
City of Arden Hills, Minnesota
Capital Improvement Plan
SOURCES AND USES OF FUNDS

	2026	2027	2028	2029	2030
EDA General Fund - F250					
Beginning Balance	809,753	526,315	389,773	380,035	367,005
Revenues and Other Fund Sources					
Interest Income	-	-	-	-	-
Contributions/Donations - Grants (TCG)	-	-	-	-	-
Tax Increment Excess	-	-	-	-	-
Tax Levy	-	100,000	100,000	100,000	100,000
Total Revenues and Other Fund Sources	-	100,000	100,000	100,000	100,000
Expenditures and Uses					
Gateway Signs	(180,000)	(130,000)	-	-	-
Operating Expenditures	(103,439)	(106,542)	(109,738)	(113,030)	(116,421)
Total Expenditures and Uses	(283,439)	(236,542)	(109,738)	(113,030)	(116,421)
Change in Fund Balance	(283,439)	(136,542)	(9,738)	(13,030)	(16,421)
Ending Balance	526,315	389,773	380,035	367,005	350,584



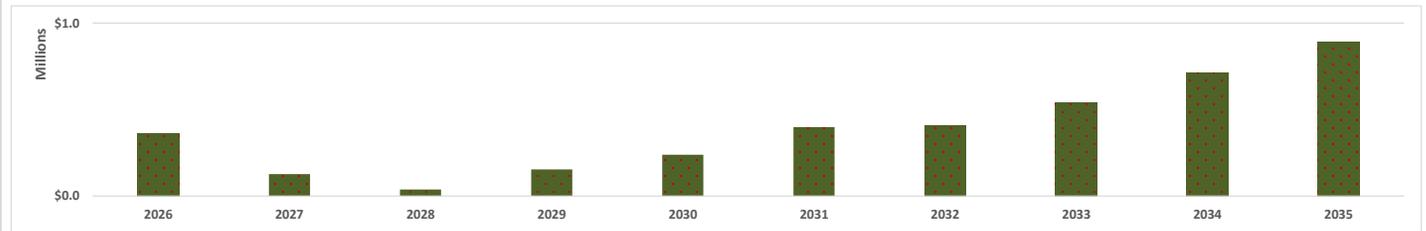
City of Arden Hills, Minnesota
Capital Improvement Plan
SOURCES AND USES OF FUNDS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Equipment/Building Replacement Fund - F408	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Beginning Balance	751,105	813,605	185,630	387,510	526,391	118,569	492,374	317,898	555,448	340,183
Revenues and Other Fund Sources										
Transfers from Utility funds	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	299,999	299,997
Interest Income	-	-	-	-	-	-	-	-	-	-
Trade in Value	72,500	70,000	78,500	52,500	44,000	40,000	-	57,500	75,000	-
Tax Levy	100,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Revenues and Other Fund Sources	472,500	570,000	578,500	552,500	544,000	540,000	500,000	557,500	574,999	499,997
Expenditures and Uses										
TOTAL BUILDING	-	(140,855)	-	(59,781)	(520,822)	(23,694)	(378,351)	-	(20,091)	(427,871)
TOTAL VEHICLES	(229,500)	(585,110)	(254,050)	(123,600)	(252,350)	-	(123,600)	(304,500)	(597,400)	-
TOTAL EQUIPMENT	(180,500)	(472,010)	(122,570)	(230,238)	(178,650)	(142,501)	(172,525)	(15,450)	(172,773)	-
Total Expenditures and Uses	(410,000)	(1,197,975)	(376,620)	(413,619)	(951,822)	(166,195)	(674,476)	(319,950)	(790,264)	(427,871)
Change in Fund Balance	62,500	(627,975)	201,880	138,881	(407,822)	373,805	(174,476)	237,550	(215,265)	72,126
Ending Balance	813,605	185,630	387,510	526,391	118,569	492,374	317,898	555,448	340,183	412,309



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

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	52,000	58,000	65,000	72,563	48,665	18,811	19,753	20,739	21,776	22,866
Public Safety Debt Service & Capital Fund - 312/412	20.0%	18.6%	17.6%	16.7%	9.6%	3.4%	3.4%	3.5%	3.5%	3.6%
Beginning Balance	595,837	732,763	668,975	749,884	1,037,914	1,292,439	1,624,561	1,801,928	2,110,928	2,460,377
Revenues and Other Fund Sources										
Charitable Gambling	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Interest Income/Other	-	-	-	-	-	-	-	-	-	-
Franchise Fees	435,000	435,000	435,000	435,000	435,000	435,000	435,000	435,000	435,000	435,000
Tax Levy	312,000	370,000	435,000	507,563	556,228	575,039	594,792	615,531	637,307	660,173
Total Revenues and Other Fund Sources	767,000	825,000	890,000	962,563	1,011,228	1,030,039	1,049,792	1,070,531	1,092,307	1,115,173
Year over Year Levy Increase	52,000	58,000	65,000	72,563	48,665	18,811	19,753	20,739	21,776	22,866
Expenditures and Uses										
LJFD Engine/Ladder Replacement	(145,180)	(150,060)	-	-	-	-	(191,519)	-	-	-
LJFD Rescue/Command/Utility Vehicle Replacement	(51,240)	(29,280)	(112,801)	-	(107,604)	(37,370)	-	(41,200)	-	-
LJFD General Equipment	(203,254)	(56,631)	(16,415)	(53,171)	(7,570)	(3,333)	(2,440)	(15,000)	(15,000)	(15,000)
LJFD Station Capital	-	(65,392)	(73,200)	-	-	-	-	(10,000)	(10,000)	(10,000)
Transfer to General Fund - 9 FTE's	(165,000)	(325,000)	(341,250)	(358,313)	(376,228)	(395,040)	(414,792)	(435,531)	(457,308)	(480,173)
LJFD New Station (Debt Service)	(65,400)	(262,425)	(265,425)	(263,050)	(265,300)	(262,175)	(263,675)	(259,800)	(260,550)	(260,800)
Total Expenditures and Uses	(630,074)	(888,788)	(809,091)	(674,533)	(756,702)	(697,917)	(872,425)	(761,531)	(742,858)	(765,973)
Change in Fund Balance	136,926	(63,788)	80,909	288,030	254,526	332,122	177,367	309,000	349,449	349,200
Ending Balance	732,763	668,975	749,884	1,037,914	1,292,439	1,624,561	1,801,928	2,110,928	2,460,377	2,809,577
Franchise Fee Over Debt Service	369,600	172,575	169,575	171,950	169,700	172,825	171,325	175,200	174,450	174,200
Cumulative Franchise Fee Over Debt Service	369,600	542,175	711,750	883,700	1,053,400	1,226,225	1,397,550	1,572,750	1,747,200	1,921,400
Ending Balance (excl Franchise Fee)	363,163	126,800	38,134	154,214	239,039	398,336	404,378	538,178	713,177	888,177

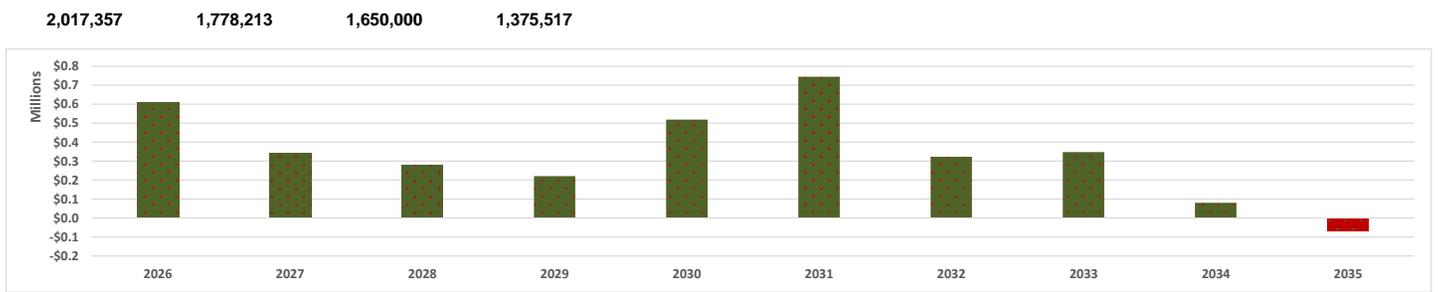


City of Arden Hills, Minnesota
Capital Improvement Plan
SOURCES AND USES OF FUNDS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Sanitary Sewer Utility Fund - F602	3.0%									
Beginning Balance	365,353	609,631	339,757	278,428	220,493	518,703	744,632	323,092	347,440	80,549
Revenues and Other Fund Sources										
Operating Revenue	2,774,282	2,857,511	2,943,236	3,031,533	3,122,479	3,216,153	3,312,638	3,412,017	3,514,378	3,619,809
Interest Income	-	-	-	-	-	-	-	-	-	-
Grants/Trade In	5,000	5,000	2,500	60,000	-	-	-	-	-	-
Total Revenues and Other Fund Sources	2,779,282	2,862,511	2,945,736	3,091,533	3,122,479	3,216,153	3,312,638	3,412,017	3,514,378	3,619,809
Emergency Generators	-	(150,000)	-	(77,067)	-	-	-	-	-	-
Lift Station Rehabilitation	(190,000)	(60,000)	-	(223,000)	(24,000)	-	(200,000)	-	-	-
Sewer Lining/Rehabilitation	-	(660,000)	-	(325,000)	-	(215,000)	-	(285,000)	-	(300,000)
2024 PMP	-	-	-	-	-	-	-	-	-	-
2026 PMP	(200,000)	-	-	-	-	-	-	-	-	-
2028 PMP	-	-	(620,000)	-	-	-	-	-	-	-
2030 PMP	-	-	-	-	(175,000)	-	-	-	-	-
2032 PMP	-	-	-	-	-	-	(600,000)	-	-	-
2034 PMP	-	-	-	-	-	-	-	-	(500,000)	-
Debt Service	(39,350)	(37,950)	(36,725)	(40,600)	-	-	-	-	-	-
Operating Expenses	(1,979,655)	(2,098,434)	(2,224,340)	(2,357,801)	(2,499,269)	(2,649,225)	(2,808,178)	(2,976,669)	(3,155,269)	(3,344,585)
Operating transfer to Equipment Fund	(126,000)	(126,000)	(126,000)	(126,000)	(126,000)	(126,000)	(126,000)	(126,000)	(125,999)	(125,998)
Total Expenses and Uses	(2,535,005)	(3,132,384)	(3,007,065)	(3,149,468)	(2,824,269)	(2,990,225)	(3,734,178)	(3,387,669)	(3,781,268)	(3,770,583)
Change in Fund Balance	244,277	(269,874)	(61,329)	(57,935)	298,210	225,929	(421,540)	24,348	(266,891)	(150,774)
Ending Balance	609,631	339,757	278,428	220,493	518,703	744,632	323,092	347,440	80,549	(70,225)

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)

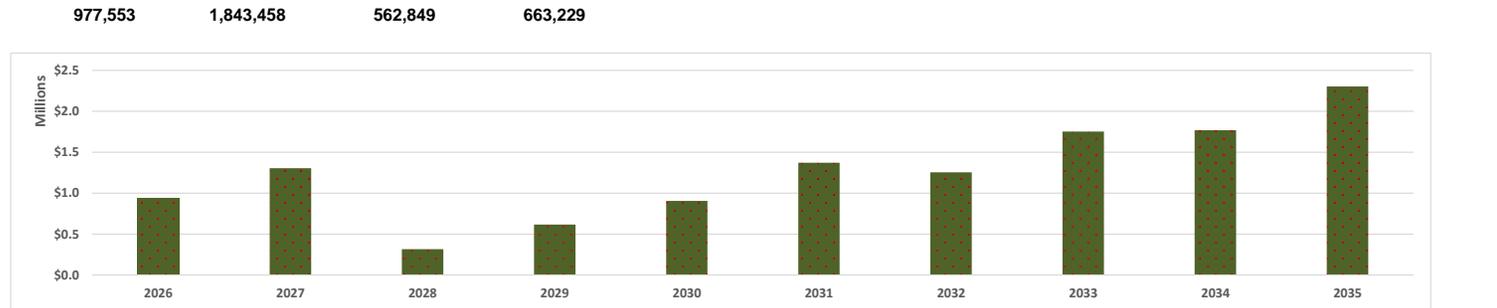


City of Arden Hills, Minnesota
Capital Improvement Plan
SOURCES AND USES OF FUNDS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Surface Water Mgmt Utility Funds - F604	6.0%	6.0%	6.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Beginning Balance	1,104,956	933,030	1,305,516	315,686	615,680	905,945	1,371,938	1,254,130	1,753,008	1,769,072
Revenues and Other Fund Sources										
Operating Revenue	1,078,288	1,142,985	1,211,564	1,247,911	1,285,348	1,323,909	1,363,626	1,404,535	1,446,671	1,490,071
Interest Income	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Total Revenues and Other Fund Sources	1,078,288	1,142,985	1,211,564	1,247,911	1,285,348	1,323,909	1,363,626	1,404,535	1,446,671	1,490,071
2024 PMP	-	-	-	-	-	-	-	-	-	-
2026 PMP	(500,000)	-	-	-	-	-	-	-	-	-
2028 PMP	-	-	(1,410,000)	-	-	-	-	-	-	-
2030 PMP	-	-	-	-	(160,000)	-	-	-	-	-
2032 PMP	-	-	-	-	-	-	(600,000)	-	-	-
2034 PMP	-	-	-	-	-	-	-	-	(500,000)	-
Sanitary Sewer Lining - Venus Neighborhood	-	-	-	(135,000)	-	-	-	-	-	-
Operating Expenses	(676,213)	(696,499)	(717,394)	(738,916)	(761,084)	(783,916)	(807,434)	(831,657)	(856,606)	(882,304)
Transfer to Equipment Fund	(74,000)	(74,000)	(74,000)	(74,000)	(74,000)	(74,000)	(74,000)	(74,000)	(74,000)	(73,999)
Total Expenses and Uses	(1,250,213)	(770,499)	(2,201,394)	(947,916)	(995,084)	(857,916)	(1,481,434)	(905,657)	(1,430,606)	(956,303)
Change in Fund Balance	(171,925)	372,486	(989,830)	299,995	290,265	465,993	(117,808)	498,878	16,064	533,767
Ending Balance	933,030	1,305,516	315,686	615,680	905,945	1,371,938	1,254,130	1,753,008	1,769,072	2,302,840

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)

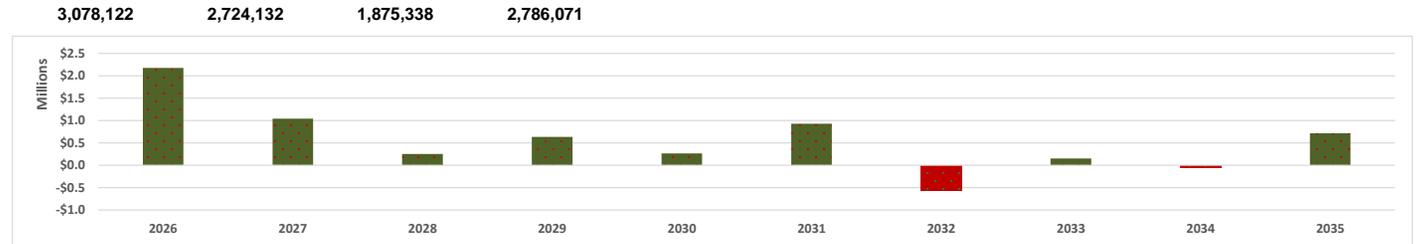


City of Arden Hills, Minnesota
Capital Improvement Plan
SOURCES AND USES OF FUNDS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Water Utility Funds - F601	4.00%	6.00%	3.00%							
Beginning Balance	3,075,631	2,176,570	1,042,264	252,352	635,532	264,343	926,768	(558,515)	150,194	(61,385)
Revenues and Other Fund Sources										
Operating Revenue	3,292,978	3,490,556	3,595,273	3,703,131	3,814,225	3,928,652	4,046,512	4,167,907	4,292,944	4,421,732
Interest Income	-	-	-	-	-	-	-	-	-	-
Grants/Trade In	-	-	5,000	-	-	-	-	-	-	-
Total Revenues and Other Fund Sources	3,292,978	3,490,556	3,600,273	3,703,131	3,814,225	3,928,652	4,046,512	4,167,907	4,292,944	4,421,732
Emergency Generators	-	-	(154,500)	-	-	-	-	-	-	-
2024 PMP	-	-	-	-	-	-	-	-	-	-
2026 PMP	(500,000)	-	-	-	-	-	-	-	-	-
2028 PMP	-	-	(480,000)	-	-	-	-	-	-	-
2030 PMP	-	-	-	-	(1,025,000)	-	-	-	-	-
2032 PMP	-	-	-	-	-	-	(1,750,000)	-	-	-
2034 PMP	-	-	-	-	-	-	-	-	(500,000)	-
Lake Johanna Blvd Watermain Assessment	(20,000)	-	(500,000)	-	-	-	-	-	-	-
Trunk Water Main Condition Assessment	(20,000)	-	(20,000)	-	-	-	-	-	-	-
Water Tower Maintenance	(12,000)	(375,000)	-	-	-	(14,000)	(435,000)	(15,000)	(460,000)	-
Water Meter Replacement	(530,000)	(900,000)	-	-	-	-	-	-	-	-
Water System Model Update	(42,750)	-	-	-	-	-	-	-	-	-
Booster Station Improvements	-	(200,000)	-	-	-	-	-	-	-	-
Old Snelling/CR E Intersection	-	-	-	-	-	-	-	-	-	-
Debt Service	(248,150)	(249,150)	(250,950)	(248,675)	-	-	-	-	-	-
Operating Expenses	(2,719,139)	(2,800,713)	(2,884,734)	(2,971,276)	(3,060,415)	(3,152,227)	(3,246,794)	(3,344,198)	(3,444,524)	(3,547,860)
Transfer to Equipment Fund	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total Expenses and Uses	(4,192,039)	(4,624,863)	(4,390,184)	(3,319,951)	(4,185,415)	(3,266,227)	(5,531,794)	(3,459,198)	(4,504,524)	(3,647,860)
Change in Fund Balance	(899,061)	(1,134,307)	(789,911)	383,180	(371,189)	662,425	(1,485,282)	708,709	(211,580)	773,873
Ending Balance	2,176,570	1,042,264	252,352	635,532	264,343	926,768	(558,515)	150,194	(61,385)	712,487

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)



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.

CITY OF ARDEN HILLS
General Fund
Financial Management Plan Summary

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Budget	Budget	Budget									
Revenue Inflation Rate				2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Expenses Inflation Rate				3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
REVENUE												
GENERAL PROPERTY TAX less FISCAL DISPARITIES	4,286,731	4,951,949	5,404,149	5,767,149	5,971,316	6,181,839	6,398,913	6,622,740	6,853,526	7,091,486	7,336,840	7,589,815
Adjust for fiscal disp	351,729	407,849	488,173	488,173	488,173	488,173	488,173	488,173	488,173	488,173	488,173	488,173
LICENSE AND PERMIT	552,020	550,540	574,151	585,634	597,347	609,294	621,480	633,909	646,587	659,519	672,709	686,164
INTERGOVERNMENTAL	175,970	176,296	165,379	165,379	165,379	165,379	165,379	165,379	165,379	165,379	165,379	165,379
CHARGES FOR SERVICES	489,490	471,994	470,251	479,656	489,249	499,034	509,015	519,195	529,579	540,171	550,974	561,993
FINES/FOREFEITS	19,250	17,360	24,224	24,708	25,203	25,707	26,221	26,745	27,280	27,826	28,382	28,950
INTEREST EARNINGS	50,000	50,000	50,000	51,000	52,020	53,060	54,122	55,204	56,308	57,434	58,583	59,755
MISCELLANEOUS	14,010	13,282	13,330	13,597	13,869	14,146	14,429	14,717	15,012	15,312	15,618	15,931
TRANSFERS IN	0	0	165,000	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	5,939,200	6,639,270	7,354,657	7,575,297	7,802,555	8,036,632	8,277,731	8,526,063	8,781,845	9,045,300	9,316,659	9,596,160
EXPENDITURES												
GENERAL GOVERNMENT	1,492,950	1,598,802	1,588,335	1,635,985	1,685,065	1,735,617	1,787,685	1,841,316	1,896,555	1,953,452	2,012,055	2,072,417
PUBLIC SAFETY	2,894,940	3,124,119	3,584,635	3,692,174	3,802,939	3,917,027	4,034,538	4,155,574	4,280,242	4,408,649	4,540,908	4,677,136
PUBLIC WORKS	853,380	960,790	943,854	972,170	1,001,335	1,031,375	1,062,316	1,094,185	1,127,011	1,160,821	1,195,646	1,231,515
CULTURE AND RECREATION	830,000	1,027,568	1,137,833	1,171,968	1,207,127	1,243,341	1,280,641	1,319,060	1,358,632	1,398,391	1,441,373	1,484,614
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0	0	0
GENERAL GOVERNMENT	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC SAFETY	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC WORKS	0	0	0	0	0	0	0	0	0	0	0	0
CULTURE AND RECREATION	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EQUIPMENT	50,000	50,000	100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477
PUBLIC SAFETY CAPITAL	0	0	0	0	0	0	0	0	0	0	0	0
EDA	0	0	0	0	0	0	0	0	0	0	0	0
TCAAAP	0	0	0	0	0	0	0	0	0	0	0	0
STREET RECONSTRUCTION	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	6,121,270	6,761,279	7,354,657	7,575,297	7,802,555	8,036,632	8,277,731	8,526,063	8,781,845	9,045,300	9,316,659	9,596,159
REVENUE OVER (UNDER) EXPENSES	(182,070)	(122,009)	0	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	0
BEGINNING FUND BALANCE	3,205,736	3,083,727	3,083,726	3,083,726	3,083,726							
Transfer In												
Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	3,023,666	2,961,718	3,083,727	3,083,727	3,083,727	3,083,727	3,083,727	3,083,727	3,083,726	3,083,726	3,083,726	3,083,726
GENERAL FUND OPERATING TAX LEVY	4,650,950	5,418,012	5,939,514	6,255,322	6,459,489	6,670,012	6,887,086	7,110,913	7,341,699	7,579,659	7,825,013	8,077,988
ANNUAL INCREASE	13.5%	16.5%	9.6%	5.3%	3.3%	3.3%	3.3%	3.2%	3.2%	3.2%	3.2%	3.2%



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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 that are used to record, classify, and report information on the 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 limitations 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 that 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 is 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 valuations 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 fund's 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 represent 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 an accounting segregation of financial resources. Under current GAAP, there are four governmental fund 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 that 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, entitlements, 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 that 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 the 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 in 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's reduction of 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 Principles
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