



REAL. CLASSIC.™

**City of Anoka, Minnesota
2025 Adopted Budget**



BUDGET DOCUMENT COVER

The new Riverfront Memorial Park shelter stands as a testament to the community's commitment to providing a safe, welcoming, and versatile space for all its residents. Designed with both functionality and aesthetics in mind, the shelter features a modern architectural style that seamlessly blends with the natural beauty of the park. It is equipped with ample seating, picnic tables, and accessible pathways, ensuring that everyone, regardless of age or ability, can enjoy the space. The shelter's sturdy construction offers protection from the elements, making it a reliable spot for gatherings, whether it's a sunny day or a rainy afternoon. The shelter includes storm water treatment with a rain garden filled with native plants that require minimal maintenance and contribute to local biodiversity.

This new addition to Riverfront Memorial Park is more than just a physical structure; it is a hub for community activity and engagement. Throughout the year, the shelter will host a variety of events, including concerts in the park, weddings and other community gatherings. As a space designed for inclusivity, it encourages people from all walks of life to come together, fostering a sense of unity and shared purpose. The new Riverfront Memorial Park shelter truly embodies the spirit of the community, serving as a place where memories are made, and connections are strengthened.

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

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December 4, 2024

INTRODUCTION

It is my pleasure to present the 2025 Municipal Budget. The Municipal Budget is one of five financial documents prepared annually by the City of Anoka. The other documents include the Annual Comprehensive Financial Report, the Popular Annual Financial Report, the Five-Year Capital Improvement Plan and the Equipment Replacement Plan. The City also updates a Financial Management Plan every five years.

In 1913 the residents of the area adopted a city charter with a council-manager form of government. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the City's manager and attorney. State law requires that the City Manager submit an annual budget to the Council and that the Council approve a preliminary budget and certify a proposed levy to Anoka County by September 30th of each year. Official adoption of the budget and city levy are to be submitted to Anoka County and Minnesota Department of Revenue within 5 days of December 20th.

The Municipal Budget is intended to reflect the goals, objectives and priorities established by the City Council with input from the residents and taxpayers of Anoka. For 2025 the total levy will increase 10.17% to meet these goals. The annual budget document is a communication tool used by the Council to show what services resident tax dollars fund. It fairly represents the revenues and expenditures necessary to provide the services and programs desired by the community. The budget adoption is a significant way in which the City Council expresses their leadership. The established budget goals are accurately reflected in this budget.

ANOKA IN 2025

Anoka was first settled in 1850 and was incorporated as the City of Anoka in 1878. The city is the county seat of Anoka County. The territory of incorporation has doubled since 1950, with successive annexations. It has grown from 3.5 square miles to 7.13 square miles in size. The most recent population estimate by the Metropolitan Council was 18,178 for 2023.

The City had an employed labor force as of the 3rd quarter of 2024 at approximately 14,180 which compares favorably to the 7,882 households. The unemployment rate at the end of 2024 for Anoka County was 2.6%. The low unemployment rate, and the State of Minnesota ranking 5th in the Country for labor participation in 2023, are reflected in tight labor markets and increasing wages in the Anoka area. Per employee income increased by approximately 5.8% in 2024 when compared to 2023. The City of Anoka had a median annual income of \$71,587 per employee in 2024, which is approximately 21.3% higher than the wages at the end of 2020 prior to rising inflation. Trend labor data tables are available on [page 93](#).

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET**

In 2024, Volunteers of America completed its new affordable senior housing, with 80 units. This project will be added to the tax rolls in 2025. The City anticipates construction of single and multi-family residences within the city to continue through at least 2026 as City owned property is sold and redeveloped in both the downtown area and the Highland Park area. Anoka has a healthy downtown district that remains 98% occupied as well as a thriving business park. The City also has several commercial properties available for development.

The City of Anoka’s primary funding sources are property taxes and utility fees. In 2024 net bad debt expense for utility fees decreased 57.9% from 2023. The 2024 bad debt expense is just over 50% of the rolling 10-year average. 2025 utility fee write offs are projected to increase, but to remain below long-term averages. The City utility bad debt compares favorably to industry averages for bad debt to sales. The 2022 industry average was 0.41% compared to Anoka’s 0.058% for 2024. The current year collections for 2024 property taxes were about 99.3% of the total levy, which has been stable for many years. The City of Anoka has had an average increase to the general levy of 5.72% over the past 5 years, including the 8.14% increase for 2025. The debt service levy increased 23.08% for 2025, which brings the total levy increase to 10.17% over 2024.

The City of Anoka had no new debt issuance in 2024. There are several projects under consideration that will require debt issuance, and city staff is working with municipal advisors on these items. Included in consideration are municipal cannabis operations, new liquor store locations, and upgrades to the golf course. All bonding for these items would have revenue dedicated for repayments and would only affect the levy if revenue failed to meet debt service needs. Before February 2026 the City will need to sell property acquired in the transit-oriented development district with bonding to pay the bond, or reissue bonds, or a combination of both.

PLANNING FOR 2025 BUDGET

For 2025, the Council will continue to focus on development that increases tax capacity, being selective with infrastructure projects, and balancing amenities with the associated costs to ensure a responsible budget.

State aid assists the City in keeping overall property taxes steady. Some cities, including Anoka, saw minor increases in local government aid for 2025. Local government aid represents 13.4% of the total 2025 General Fund budgeted revenue. The state calculates this aid based on the percentage of housing built before 1940, from 1940-1970, and the number of jobs per capita. Residential development and redevelopment in the future could reduce the amount of local government aid, and the Council continues to be aware of the need to rely on other sources of revenue when compiling the budget.

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

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

As part of the 2025 budgeting process, it was determined that the Police and Cemetery special revenue funds would be balanced under scenario number three. The use of a portion of fund balance was used to keep fees down and remaining special aid funds are being expended.

The total budgeted use of fund balance for 2025 is \$217,855. Urban Redevelopment and Lodging Tax funds are balanced using scenario number 2, with anticipated revenues exceeding expenditures.

CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

	<u>2024 Adopted Revenues</u>	<u>2024 Adopted Appropriations</u>	<u>2025 Proposed Revenues</u>	<u>2025 Proposed Appropriations</u>	<u>2025 Adopted Revenues</u>	<u>2025 Adopted Appropriations</u>
GENERAL FUND	\$ 15,727,006	\$ 15,727,006	\$ 17,394,994	\$ 17,394,994	\$ 17,098,494	\$ 17,098,494
SPECIAL REVENUES						
Urban Redevelopment	465,600	465,600	230,000	230,800	314,000	230,800
Round Up	30,050	30,050	35,250	35,250	32,000	32,000
Police Forfeiture	6,500	6,500	10,000	121,325	209,317	209,317
Cemetery	246,120	246,120	72,290	88,330	88,330	88,330
Parking	272,100	266,900	170,640	180,140	165,840	165,840
Lodging	6,100	6,100	3,770	4,970	7,100	4,970
DEBT SERVICE FUNDS	\$ 2,039,905	\$ 2,355,756	2,306,654	2,604,783	2,316,655	2,604,783
CAPITAL FUNDS						
Building Capital Projects	79,000	243,360	75,000	223,500	75,000	223,500
Street Renewal	468,300	409,490	640,000	2,083,510	2,627,500	2,350,510
Park Improvements	227,568	268,790	-	294,170	100,000	294,170
Tax Increment Districts	588,607	472,638	1,167,240	389,200	1,166,194	432,650
ENTERPRISE FUNDS						
Electric	37,387,856	36,205,286	37,640,601	34,099,416	37,640,601	34,324,795
Water	2,397,000	2,060,066	2,428,000	2,180,390	2,428,000	2,252,326
Sanitary Sewer	3,111,500	3,120,630	3,229,500	3,273,705	3,229,500	3,284,260
Storm Sewer	1,027,500	565,221	861,000	546,370	861,000	565,176
Liquor	2,191,000	2,449,650	2,384,100	2,400,480	2,311,100	2,359,480
Golf	1,569,050	1,597,253	1,711,000	1,759,870	1,711,000	1,921,839
Recycling	476,300	464,980	499,750	487,620	529,750	482,620
INTERNAL SERVICE FUNDS						
Garage	800,000	1,022,270	841,100	994,140	841,100	1,059,140
Data Processing	727,780	859,687	925,000	946,740	925,000	971,740
Insurance	769,190	739,170	894,190	822,020	894,190	822,020
Benefit Liability	110,000	85,000	110,000	102,200	110,000	102,200
TOTAL	<u>\$ 70,724,032</u>	<u>\$ 69,667,523</u>	<u>\$ 73,630,079</u>	<u>\$ 71,263,923</u>	<u>\$ 75,681,671</u>	<u>\$ 71,880,960</u>

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

BUDGET OBJECTIVES FOR 2025

- Sale and redevelopment of City owned land
- Work with Anoka County on agreeable Jail plan
- Evaluate uses for the Miller building
- Prioritize projects within tax increment districts
- Reserve dedicated funds for asset replacement
- Evaluate municipal cannabis operations
- Review security of City assets and operations
- Identify opportunities to improve and enhance the social district
- Continue work on Riverwalk and Rum River Dam

Accomplishments for the 2024 budget, based on goals set at the February 2023 goals session are:

- Brought organized hauling option to voters
- Successful implementation of the Anoka Social District
- Worked with state representatives to move forward Rum River dam improvements
- Completion of 2024 Community Survey
- Emerald Ash borer mitigation with grants funds
- Development of business façade improvement grants

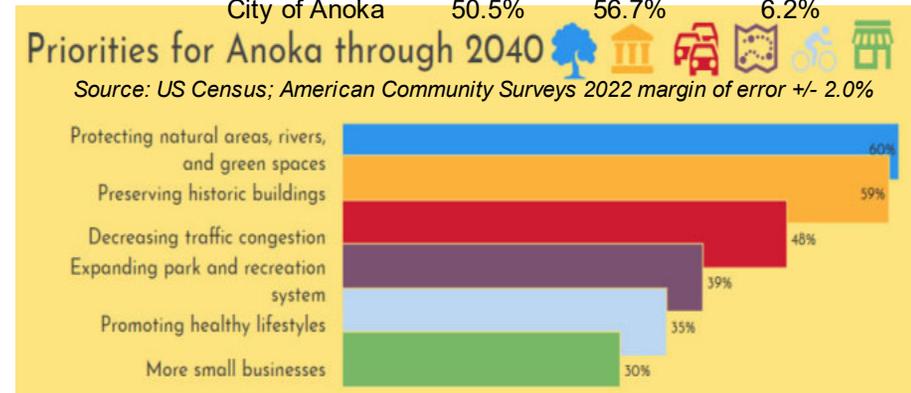
In 2017 the City began efforts to align its balance of owner-occupied properties with rental occupied. This included the development of rental density caps, creating programs to assist rental owners to convert to owner occupied, and being selective with the placement and type of new projects. The City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

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

LONG TERM OBJECTIVES

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

- Maintain high quality of services.
- Increase tax base to spread share of tax burden.
- Ensure appropriate green space for city.
- Improve infrastructure.
- Maintain financial stability.



CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

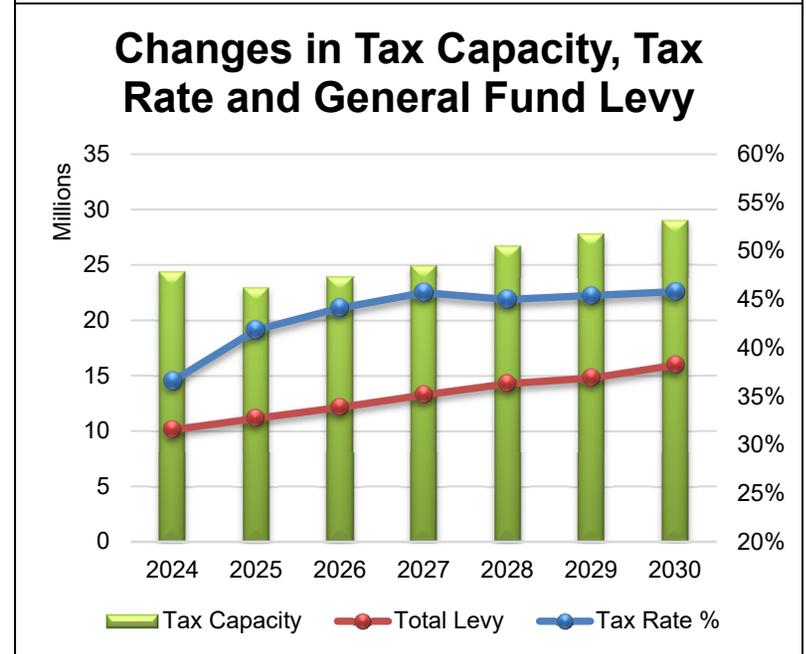
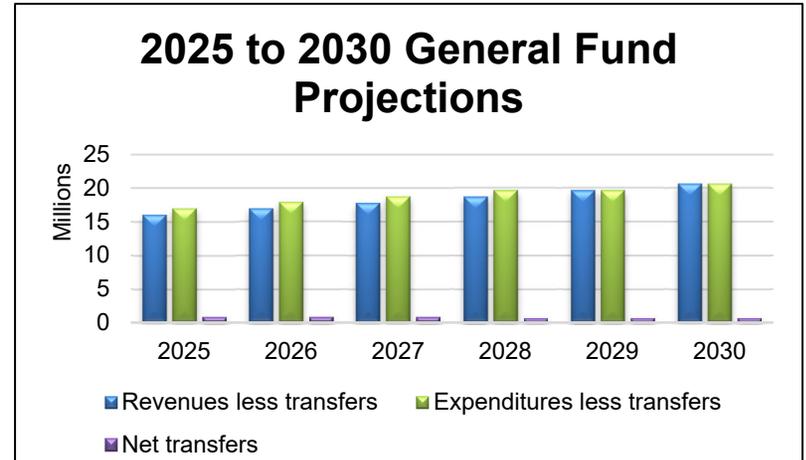
The long-term objectives are consistently achieved through the budget process. High quality of services are met through employee training and development. Infrastructure is routinely renewed, and green space is developed or created whenever new development occurs. The Council strives to maintain healthy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

LONG TERM FINANCIAL PLANNING

The table shown reflects projections for the next five years of General Fund revenues, expenditures, and transfers out (financing uses). These projections do not reflect final budgeted amounts but act as a guide to the Council for future budgeting. Projections show that an average 6.95% levy increase will be needed over the next five years to meet funding needs. The actual budgeted levies each year may vary from that depending on inflation. These projections use a 5% inflation factor as well as the goals set in the most recent financial plan.

A new Financial Management Plan will be completed in 2025. The plan outlines the financial path for achieving the goals and objectives set forth by the City, matching potential revenues against competing demands for service, including personnel, reconstruction of streets, parks and other city functions. During the process of completing the plan, several trends and opportunities emerge. Some strategic goals and strategies for reaching long term objectives include:

- The City receives local government aid (LGA) from the state which supports operating costs in the general fund. The City would like to limit its reliance on LGA by eventually designating some LGA specifically for capital improvements throughout the city.
- The City will continue to support general fund operations with transfers from enterprise funds while taking into account the need to build fund balances.
- The City will continue to rely primarily on property taxes for general operations including police, fire, public services and administration.
- The chart on the right shows actual and projected tax rates, total levy and tax capacity for taxes payable from 2024-2030. The forecast for changes in the 2026 to 2030 tax rate average is 1.8%, with projected 4.8% annual increases to capacity.



CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

The city is working with a few different developers on plans to redevelopment the downtown Historic Rum River District (HRRD) area, this could include high end market rate apartments, an upscale new restaurant and possible event center. The city also conducted a Hotel Market rate study, and it showed that our downtown area would be one of the prime locations for a hotel's success. 2024 was the first full season with our downtown social district open, it was a success even with expanding the district borders. The Commuter Rail Transit Village is just north of downtown and is another area the city is concentrating efforts to develop and redevelop. Temporary abatement bonding was used to purchase a warehouse in this area in order to guide the future look. The City in working with its consultants have updated the 2012 Anoka Station Comprehensive Plan which the council adopted in December 2024, this includes comp plan amendments, zoning map amendments and zoning text amendments. The Greens of Anoka District will include new townhomes. The land needed for this redevelopment has been acquired, and a new parkway completed. The South Ferry District has undergone significant changes in 2024 The River Walk project was started but was met with significant challenges when staff discovered buried concrete which required unexpected excavation work.

After the completion of the Anoka Solution for Highway 10 the city is working closely with state, federal and neighboring communities to improve the second largest highway that goes through our city and that is Highway 47. The City continues to work on local street improvement projects, 2025 will be the first year not completing a Street Reconstruction Project but we will be completing a large-scale Street Surface Improvement project in our industrial park.

The City owns approximately 220 acres in its northern region. A conservation easement designed to protect and preserve 200 wooded acres along the Rum River was approved by council in 2007. The remaining 20 acres is now zoned commercial to allow for new retail, office, and restaurant uses and the City is currently accepting plans for review.

BUDGET CONSIDERATIONS

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

Property Tax:

- Levy limits imposed – In 2025, levy limits are not imposed by the state. The limit was last imposed from 2009-2011. The limits are used to ensure that cities use increased state aid payments to reduce property tax and not increase spending. When limits are in place, as a city's state aid increases, its maximum allowed levy decreases. When the state aid decreases, the allowed levy increases. The City will continue to monitor for limits and adjust the levy against state aid appropriately.
- Market Values – Continued increases to residential market value has further shifted property taxes to residential properties from commercial/industrial. Category or individual market increases that exceed total value increase result in higher proportion of the total levy.
- State Aids – The state is projecting a surplus in revenues and an increase in aid to local governments. Increases in aid help to reduce or hold property tax levies steady. Future aid to local governments could be reduced due to new construction in the city or decreased surplus at the state level. Projections for 2026 have aid remaining flat before declining near 2030 due to development.
- Property Classification Changes – In 2024 the state legislature reduced the tax rate on certain apartment classifications; staff is reviewing omnibus legislation that affects property tax on low-income housing rental property to determine impacts for 2025 and beyond.

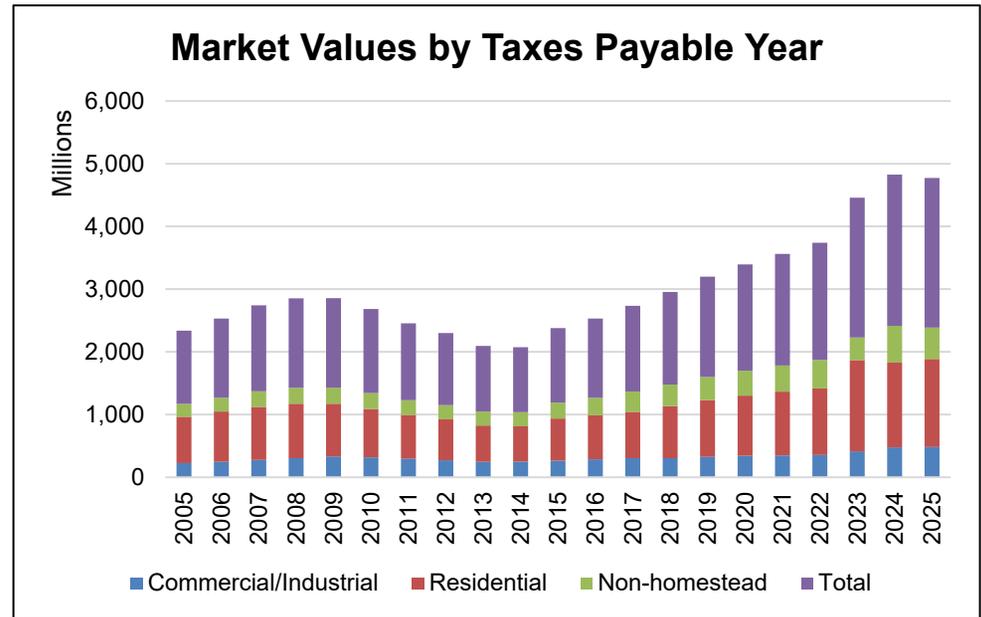
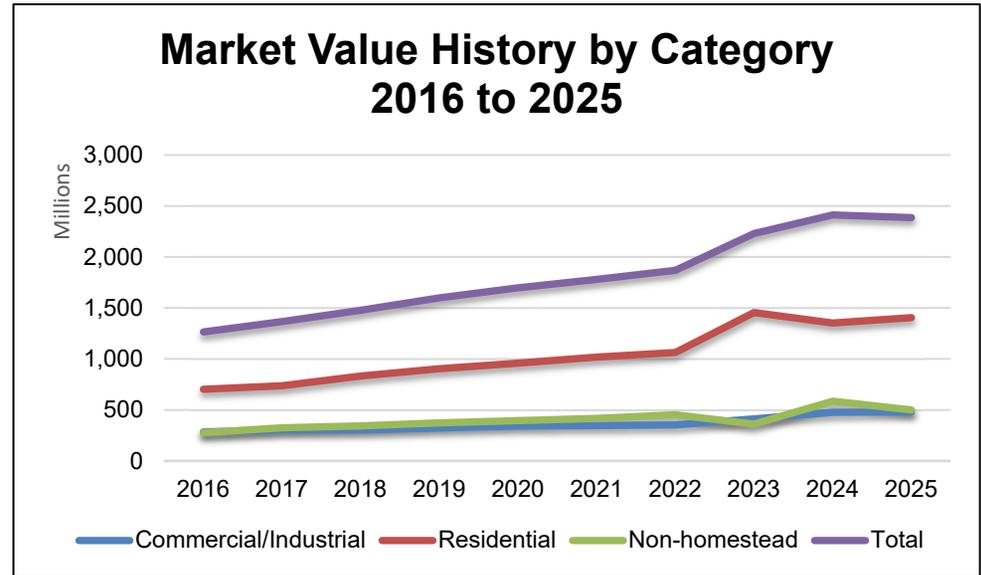
CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

Tax Increment Districts:

- Tax Increment Finance – Any changes in property classifications impact property tax generated by TIF districts. Currently the tax generated in most districts is projected to be sufficient to cover any debt or liabilities created in the districts. When generated tax does not meet needs, the remainder is covered in the debt levy.
- Captured tax capacity – The current property tax capacity, less the original tax capacity, multiplied by the original local tax rate yields the amount of increment returned to the City. As the TIF districts are developed, the tax capacity will increase, allowing the City to pay down debts created to develop the districts faster. The City has development plans in place and several projects under consideration that will continue to provide for increments received to cover debt and liability.
- TIF knock down rule – All the City TIF districts have aged out of their knockdown period. This rule limits tax increment collection to development started within this allotted period.

Real Estate Values:

- Market values in the City of Anoka decreased in 2014 by an estimated 1.2% for taxes payable in 2025 which is first decrease to these values since 2014. This value decrease contributes to the City’s tax capacity decrease. Decreased tax capacity increases the overall city tax rate, which increases the impact of the City tax levy. The City projects increased valuations for 2026 and beyond due to projected development to occur and strengthening of the real estate market. The first chart to the right shows residential property – particularly owner occupied, homesteaded property, has seen gains in value above the gains of the commercial and non-homesteaded properties. The second chart reflects the market values over the past twenty years. The Council will continue to look for more opportunity to increase owner occupied housing within the City.



CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

Redevelopment:

- Significant redevelopment has occurred within the City of Anoka over the past several years. This redevelopment has contributed towards the property value increases, making Anoka a more attractive place to live and work. From 2010 to 2024 a net total of 870 living units were added to the City of Anoka. Varied home styles including market rate ownership and rental housing products to ensure that Anoka retains its unique atmosphere and diverse housing stock. New commercial construction worth an estimated \$58.4 million dollars was added to the tax rolls between 2021 and 2024. In 2024 Volunteers of America will open its doors to 80 senior affordable units or phase 3 of its master planned 4 phase senior housing campus. The construction value of that project was \$17.1 million dollars. The City continues to market land for resale to increase redevelopment of commercial properties and further enhance the tax base in the City of Anoka.

Significant assumptions and short-term factors:

- Inflation rates, measured by CPI index, decreased in 2024 to 2.9% which was slightly lower than projected. The City is projecting 3.5% for the 2025 budget.
- Wage increases for all staff was budgeted at 3.25%, with additional budget for union negotiated changes in police salaries.
- The police department received grant funds from the state at the end of 2023. The remaining portion of these funds will be used in 2025 for body-worn camera systems. Since the funds are one time, the expenses associated with the funds will be single expenditures without additional costs.

General Fund operating and capital expenditures are budgeted to increase by 8.7% in 2025. General Fund operating and capital expenditures are projected to fluctuate in the future as a result of changes in staff and various capital needs. Changes in operations include 15.6% to supplies, 23.5% to services, and 24.1% to maintenance which reflects the increased costs of these items. The impact of the high increase in cost of services and maintenance is partially offset by a reduction to capital expenditures in 2025. Future programs and services provided by the City of Anoka may change in relation to available revenue sources. Increases in the tax levy are anticipated in the near future as other sources of revenues remain flat. The City Council authorized development of a new Financial Management Plan and Practice that should assist in guiding Anoka in the future.

IMPACT ON "AVERAGE" HOME

While residential homesteaded property as a whole is estimated to increase 3.97% for taxes payable in 2025, the change to value varies significantly from property to property. Staff sees home values for high end as well as beginner homes continue to rise, while the mid-range homes may have small increases or decreases. A mid-range, average home in Anoka has a value of \$305,200 for taxes payable in 2025, a 0.26% decrease from 2024 based on January 2025 valuations. The City Council adopted a final total General Fund and debt service levy of \$11,178,782 which is an increase of 10.17% compared to 2024. The Housing and Redevelopment Authority tax levy for 2025 is \$446,536, 8.26% higher than the 2024 HRA levy. The total 2025 tax levy will result in increases to the City portion of property taxes that average 9.7%, depending on the changes to individual property values, with the median home increase of approximately 10.5%. If the 2025 tax rate and levy were applied to previous year home values, it would have resulted in an increase on average of 14.4%.

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

The 2025 monthly tax cost for the average home is just under \$100. For a home valued at \$305,200 the city portion of annual property taxes will be approximately \$1,198, which is around \$9.50 per month higher than 2024. Of this amount, 72% will be used for public safety, public works and parks. For the 2025 budget, the master fee schedule and utility rates were reviewed and adjusted to adequately cover the costs for these items. The City continues to make maintaining high quality of services throughout the City the highest priority.

2025 BUDGET ADOPTION

Overall, the budget objective is to provide quality services at a reasonable cost, keeping city taxes fairly constant. This has been accomplished through cutting costs, reorganizations, transfers from enterprise funds and redeveloping properties throughout the city which have a positive impact on net tax capacity levels. The City continues to provide sufficient funding for quality services.

The adopted General Fund expenditure budget of \$17,098,494 results in an increase of 8.14% to the levy from 2024 to 2025. The total levy of \$11,178,782 includes funds designated for General Fund operations and debt service payments.

Respectfully submitted,

Greg Lee
City Manager



CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
CITY COUNCIL

YEAR BEGINNING JANUARY 1, 2025



Back—Councilmember Brent Campbell and Councilmember Jeff Weaver

Front— Councilmember Heather Rostad, Mayor Erik Skogquist, and Councilmember Sam Scott

Department Heads

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

This document was developed and compiled by the Finance Department, City of Anoka, with significant contributions from:

Liz Douglas, Assistant Finance Director

CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

Mission Statement:

The City of Anoka, in partnership with the community we serve, will foster a tradition dedicated to:

- Maintaining a safe, healthy atmosphere in which to live, work and play.
- Guiding development to ensure responsible growth while preserving and enhancing our city character, unique environment and natural amenities.
- Providing for the City's long-term stability through promotion of economic vitality and diversity...
- Resulting in a balanced community committed to protection of what is valued today while meeting tomorrow's needs.

Vision Statement:

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

City of Anoka Values:

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

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

City of Anoka Goals:

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

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

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

www.anokaminnesota.com/536/Goals-Sessions

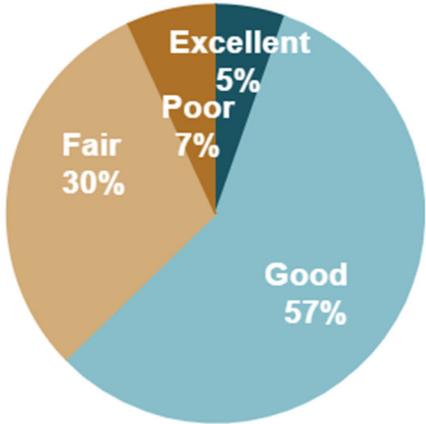
As part of the goal setting and goals session for 2024-2025, it was determined that the City will conduct a National Community Survey. Results from the survey will help guide the City in making future budget decisions. The survey was conducted in the spring and summer of 2024. Results are available to the public at <https://public.tableau.com/app/profile/polco.nrc/viz/TheNCSReport-AnokaMNNCS2024/About>



Economy

Local governments work together with private and nonprofit businesses, and with the community at large, to foster sustainable growth, create jobs, and promote a thriving local economy.

Overall economic health of Anoka, 2024



Please rate each of the following aspects of quality of life in Anoka.
(% excellent or good)

		vs. benchmark ⁹
Anoka as a place to visit	80%	Higher
Anoka as a place to work	64%	Similar

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
Strategic Planning, Goals and Objectives

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

Following are goals, tasks, and plans for 2025 budget year. These plans are developed based on the City Council goals provided in February 2024 and February 2025. Not all plans require specific budgeted funds. When plans are budgeted, the amount is noted.

Development, Redevelopment, and Housing

The vision of the city of Anoka is to create a sustainable, inclusive and economically vibrant city by fostering responsible development, revitalizing underutilized areas and ensuring affordable and diverse housing opportunities for all residents.

Goal 1: Work with Anoka County on a mutually acceptable jail expansion

Objective 1.1: Follow current zoning regulations for the expansion in our downtown.

Objective 1.2: Find a mutually acceptable location other than downtown Anoka for the expansion.

Goal 2: Limit development types within the historic neighborhoods by implementing infill standards

Objective 2.1: Set up zoning restrictions for our historic neighborhood developments.

Goal 3: Move forward with creating a driving range at Greenhaven Golf Course.

Objective 3.1: Re-align existing holes onto recently purchased property to make room for a driving range on the course.

Objective 3.2: Preserve the beauty of the course and be thoughtful of the location and esthetics of the driving range.

Objective 3.3: Understand the economic impacts to having a driving range and the potential new revenue source.

Goal 4: Develop a multi-story commercial or mixed-use building at 7th Ave & East Main Street.

Objective 4.1: 7th and Main Street is in a TIF district, so we want to make sure that the development is the highest and best use for that space.

Objective 4.2: Create a public-private partnership for the redevelopment of this area.

Goal 5: In the Agricultural area put a façade easement in place as to preserve the area, as well as enter into a letter of intent with a potential long-term buyer.

Objective 5.1: Find someone interested in partnering with the city to redevelop the Ag area.

Objective 5.2: Enter into an agreement with the current owner to have first rights to purchase the property.

CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

Finance Budgeting and Revenue Enhancement

The vision of the city is to ensure long-term financial sustainability, reduce the tax levy burden, and enhance city services through responsible budgeting, innovative revenue generation and efficient use of public funds.

Goal 1: Implement responsible, transparent budgeting practices that the citizens can follow.

Objective 1.1: Control expenditure growth through efficiency and cost-cutting measures.

Objective 1.2: Improve financial transparency and public trust.

Goal 2: Reduce Reliance of the Property tax levy

Objective 2.1: Diversify revenue sources to reduce dependence on property tax, such as, opening a cannabis shop or building a driving range out at the golf course.

Objective 2.2: Maximize grant funding opportunities, the city currently has 14 active federal, state and grant requests awarded and pending for projects across the entire city for parks, streets, trails etc.

Goal 3: Enhance or Revenue generating funds & Assets

Objective 3.1: Optimize our city owned enterprise funds, plans have been discussed to build two new liquor stores in prime visual and high traffic areas in the city.

Objective 3.2: Strengthen economic development by growing in new markets such as the cannabis business. The city is working with consultants to get a retail license to sell cannabis, goal is to open January 2, 2026.

Goal 4: Improve collections and review fee structures.

Objective 4.1: Review and adjust user fees to reflect service costs. The city completed a utility rate study in 2025 for council to consider adjusting the rates and rate structure.

Streets, Parks, Trails and Rivers

The vision of the city is to develop and maintain safe, accessible, and sustainable public infrastructure that enhances quality of life, supports economic growth and preserves natural resources for future generations.

Goal 1: Improve and Maintain streets

Objective 1.1: Extend pavement lifespan by maintaining the asphalt with pothole filling and crack sealing.

Objective 1.2: Enhance Street conditions through our Street Surface Improvement project and our Street Reconstruction Projects.

Goal 2: Expand and connect trails for recreation and transportation.

Objective 2.1: Improve and expand city wide trail networks such as the trail expansion along 4th avenue along the Mississippi trailway.

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

Streets, Parks, Trails and Rivers (continued)

Goal 3: Restore and Protect Rivers, Waterways and Dam's.

- Objective 3.1: Secure legislative funding for the Rum River Dam project.
- Objective 3.2: Complete the Rum River Channel Enhancement project
- Objective 3.3: Enhance public access to the rivers and waterfronts by looking into river recreation, cannel restoration, river boats, access to the stone house and the lock and dam to allow boats to navigate from the upper rum to the lower rum and vice versa.

Other

Goal 1: Enhance communication with citizens using diverse tools, signs, and meetings.

- Objective 1.1: Televise all board meetings at a quarterly minimum.
- Objective 1.2: Increase neighborhood meetings

Goal 2: Create a recycling center in the City of Anoka.

- Objective 2.1: Identify possible sites for the new recycling center.

Goal 3: Maintain a strong, safe, vibrant downtown.

- Objective 3.1: Advocate for new recreational opportunities in our downtown by looking into proposals for a riverboat or kayaking or river pedal pub.



CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

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

Public Meetings:

Find the next public meeting at www.anokaminnesota.com/307/City-Council

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

Phone and email:

Find department contacts, emails, and phone numbers at www.anokaminnesota.com/Directory

In-person (hours and availability may differ):

City Hall – 2015 1st Avenue Public Safety – 275 Harrison Street Public Works – 501 Pierce Street

City View:

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

Social Media:

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

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

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

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

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

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

Public Access television:

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



ORGANIZATIONAL CHART



ANOKA

REAL. CLASSIC.

Dear Reader:

This document presents the City's 2025 Budget with operating program detail.

This information has been compiled and presented in accordance with generally accepted budgeting practices as pronounced by the Government Finance Officers Association of the U.S. and Canada, and with generally accepted accounting principles for governmental accounting.



Brenda Springer
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Anoka
Minnesota**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Anoka, for its 2024 Budget for the fiscal year beginning January 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a police document, as a financial plan, as an operations guide, and as a communications device.

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



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

**CITY OF ANOKA, MINNESOTA
RESOLUTION**

RES-2024-089

A RESOLUTION ADOPTING THE BUDGET FOR THE YEAR 2025

BE IT RESOLVED by the City Council of the City of Anoka, Minnesota as follows:

1. The budget for the City of Anoka for the year 2025 is hereby approved and adopted with appropriations for each of the various activities (which are more fully detailed in the City Manager’s official copy of the 2025 budget) as follows:

GOVERNMENTAL FUNDS

General	\$17,098,494
Urban Redevelopment	\$ 230,800
Round Up.....	\$ 32,000
Police Aid.....	\$ 209,317
Perpetual Care/Cemeteries.....	\$ 88,330
Parking Facilities	\$ 180,140
Lodging	\$ 4,970
Debt Service	\$ 2,604,783
Building Capital Projects.....	\$ 223,500
Street Capital Projects.....	\$ 2,350,510
Parks Capital Projects	\$ 294,170
City Tax Increment Districts.....	\$ 432,650
SUBTOTAL.....	\$23,749,664

PROPRIETARY FUNDS

Electric	\$34,324,795
Water	\$ 2,252,326
Sewer	\$ 3,284,260
Storm Sewer	\$ 565,176
Liquor	\$ 2,359,480
Golf	\$ 1,921,839
Recycling	\$ 482,620
Garage	\$ 1,059,140
Data Processing	\$ 971,740
Insurance	\$ 822,020
Benefit Liability.....	\$ 102,200
SUBTOTAL.....	\$48,145,596

COMPONENT UNIT

HRA	\$ 664,365
HRA Tax Increment Districts	\$ 232,786
SUBTOTAL.....	<u>\$ 897,151</u>

TOTAL \$72,792,411

2. Estimated 2025 gross revenues, as more fully detailed in the City Manager’s official copy of the 2025 budget, are hereby found to be equal to or in excess of appropriations as required by the Anoka City Charter.
3. A certified copy of this resolution shall be transmitted to the Anoka County Auditor.

Adopted by the City Council of the City of Anoka this 16th day of December 2024.

ATTEST:



Greg Lee, City Manager



Phil Rice, Mayor



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

**CITY OF ANOKA, MINNESOTA
RESOLUTION**

RES-2024-090

A RESOLUTION ADOPTING A LEVY FOR THE YEAR 2024, COLLECTIBLE IN 2025

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ANOKA, MINNESOTA, that the following sums of money be levied for the current year collectible in 2025 upon the taxable property in said City of Anoka, for the following purposes.

<u>PURPOSE</u>	<u>AMOUNT</u>
General Fund	\$9,486,586
Debt Service	<u>1,692,197</u>
TOTAL	<u>\$11,178,783</u>

This levy is made based on current law and the 2025 General Fund Budget of \$17,098,494

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

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

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

1. A certified copy of this resolution shall be transmitted to the Anoka County Auditor.

Adopted by the City Council of the City of Anoka this 16th day of December 2024.

ATTEST:



Greg Lee, City Manager



Phil Rice, Mayor



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

**CITY OF ANOKA, MINNESOTA
RESOLUTION**

RES-2024-070

**A RESOLUTION CONSENTING TO THE
HOUSING & REDEVELOPMENT AUTHORITY
IN AND FOR THE CITY OF ANOKA
ADOPTING A 2024 TAX LEVY COLLECTIBLE IN 2025**

BE IT RESOLVED by the City Council of the City of Anoka, Minnesota:

Section 1. Recitals.

- 1.01 The Housing & Redevelopment Authority in and for the City of Anoka (the “Authority”) at its regular meeting on August 12, 2024, adopted the attached HRA Resolution No. 2024-01: “*A Resolution Adopting a Tax Levy Collectible in 2025*”, hereto attached as Exhibit A.
- 1.02 The Council must consent to any Authority levy prior to its becoming effective, as required by Minnesota Statutes Section 469.033.

Section 2. Consent.

- 2.01 The Council hereby consents to the HRA Resolution and to the levy described therein.

Adopted by the Anoka City Council this the 16th day of September 2024.

ATTEST:

Amy T. Oehlers, City Clerk

Phil Rice, Mayor

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

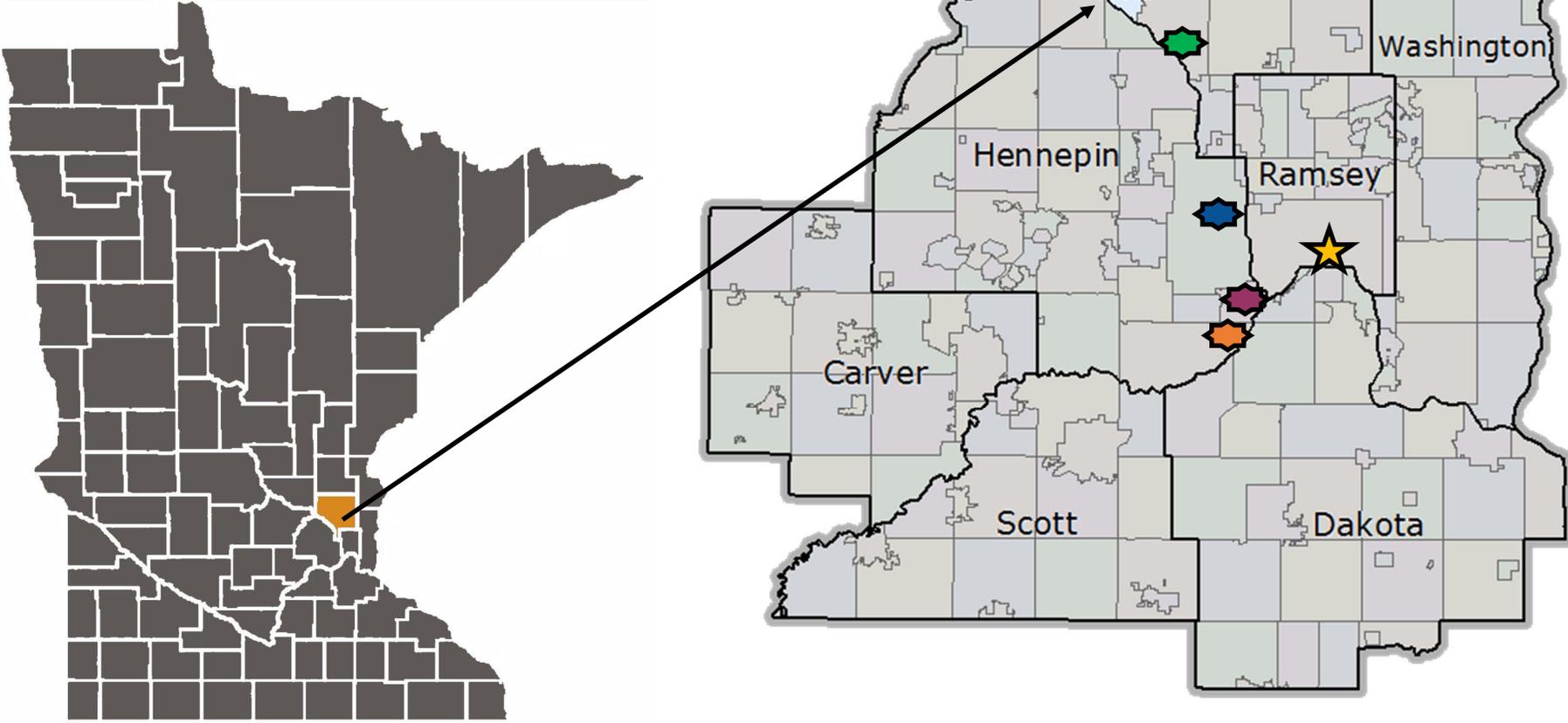
City of Anoka geographical location

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

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

Major Venues close to Anoka, Minnesota:

-  Twin Cities International Airport—37 minutes
-  Downtown Minneapolis—27 minutes
-  Mall of America—35 minutes
-  Bunker Beach Water Park—15 minutes
-  State Capital, St Paul—37 minutes



CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

COMMUNITY PROFILE

The City of Anoka has a unique blend of history and economic vitality. The City of Anoka, incorporated on March 2, 1878, is the county seat of Anoka County, Minnesota, and approximately 20 miles northwest of Minneapolis-St. Paul. The City is comprised of an area of 7.13 square miles and serves an estimated population of 18,178. Anoka is over 95% developed and close to 18% is designated park and open space areas. The City is empowered by state statute to extend its corporate limits by annexation; however, it is bordered by other incorporated communities on all sides.

The City of Anoka has operated under the council-manager form of government since April 1, 1914. This form of government is based upon the business model of a corporate board of directors and a professional chief executive officer. It provides for the separation of powers between political leaders (elected officials) and professional managers (appointed employees) which is designed to protect public employees from political influence and interference. While this model is now the most common form of government among cities of 2,500 people or more, the City of Anoka was only the 12th city in the United States to activate the council-manager government by citizen approved charter.

The City of Anoka is empowered to levy a property tax on both real and personal properties located within its boundaries. Policy-making and legislative authority are vested in a City council consisting of a mayor and four other members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the city manager and city attorney. The city manager is responsible for carrying out the policies and ordinances of the council, for overseeing the day-to-day operations of the city government, and for appointing the heads of the various departments. The Council is elected on a non-partisan basis. The Mayor is elected every two years and council members serve four-year staggered terms and are elected at large.

The City benefits from its location near major highways and employment areas that drive daily visitors into the downtown area. The City currently enjoys a stable economic environment that stems from a varied tax base that adds to the relative stability of the unemployment rate. Major industries with headquarters or divisions located within the government's boundaries or in close proximity include electrical components, ammunition manufacturing, and medical devices.

Net tax capacity decreased for 2025 by 5.7%. This is the first reduction to tax capacity since 2013. The decrease aligns with increases to interest rates which were intended to slow growth. It is unknown at this time if the new administration will enact significant changes that will affect property values one way or the other. The City is currently projecting value increases for 2026, and new development additions in 2027 and 2027.

The City of Anoka provides a full range of services, including police and fire protection; construction and maintenance of highways, streets, and other infrastructure; electric, water and sewer services and recreational activities and cultural events. The City of Anoka area had an employed labor force as of the third quarter 204 of approximately 14,180. This compares favorably to the 7,882 households located within the corporate boundaries. The employed labor force decreased by less than 1% when compared to 2023 and remains lower than prepandemic employment. Unemployment rates remain relatively unchanged at 2.6% for Anoka County and 2.7% for the State of Minnesota. Wage growth was 5.8% in the City of Anoka compared to 2.8% county wide.

Because of the mostly developed nature of the community, the emphasis continues to be on redevelopment of current properties and development of any vacant property.



**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET**

Dated of Incorporation	March 2, 1878
Date of Adoption of City Charter	October 28, 1913
Form of Government	Council – Manager
Fiscal Year Begins	January 1
Area of City	7.13 Square Miles
Local Streets maintained by City	84.62 Miles
Storm Sewers	41.00 Miles
Sanitary Sewers	68.65 Miles
Water Mains	90.06 Miles
City Bond Rating	S&P AA+
Registered Voters-2024 Election	12,137
Median home market value	\$305,200
Property Values (2025 market value)	\$2.386 billion
Population:	
2020 census	17,921
2023 Met Council Estimate	18,178
Number of Households (2024)	7,882

Median Income (3 rd quarter 2024)	\$71,587
Median Age (2020)	37.7 years
Unemployment Rates (Dec 2024)	
Anoka County	2.6%
Minnesota	2.7%
United States	3.8%
Civil Defense Warning Sirens	2
Fire Protection:	
Number of Stations	2
Number of Full Time Fire Fighters	4
Police Protection:	
Number of Stations	1
Number of sworn officers	31
Recreation:	
City Parks (including school property)	42
Playgrounds	17
Acres of parks, recreation and preserves	595 acres

ORGANIZATION STRUCTURE

The home rule charter of the City was adopted on October 28, 1913 and serves as the basis for the government operations of the City. The City utilizes the council-manager form of municipal government. The City Council is comprised of the mayor and four council members. The mayor and the council members are elected at large. The council members serve a four-year term, and the mayor serves a two-year term. The city manager of the City is the chief administrative officer of the City. The city manager and the city attorney are selected by the City Council and serve an indefinite term. The city manager controls and directs the administration of the City’s affairs and therefore, supervises all departments and divisions of the City. The city attorney provides legal and prosecution services for the City. City boards and commissions serve in an advisory capacity to the City Council.

The City is managed through nine departments, each with a department head who reports to the city manager. A description of each of the departments is included in this document. Within each department are several programs.

The City utilizes several commissions to advise, prioritize or implement various city issues or projects throughout the year. These commissions are comprised of volunteer citizens and an appointed staff member as a liaison. The Charter Commission reviews the city charter for appropriateness and also recommends changes to the charter. They meet annually or more often as needed. The Human Rights Commission meets as needed and they promote equality and fairness within the community. The Planning Commission meets monthly and reviews and recommends zoning applications, changes to zoning ordinances and recommends possible future economic development for the City. The Park Board meets monthly to review park and recreation program use and recommends future programs and development. In addition to previously named boards, there are also the Charter Commission, Economic Development Commission, Heritage Preservation Commission, Parking Advisory Board, Waste Reduction and

CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

Recycling Board and Utility Advisory Board. There are also several internal committees comprised of department heads and employees to assist in the management of City operations. These include the Benefits Committee and Safety Committee.

ORGANIZATION OBJECTIVES AND GOALS

Long range objectives for the City are:

- Continually enhance partnerships with citizens
- Inspire citizen leadership
- Educate and involve residents
- Communicate openly and effectively
- Be responsive
- Be fiscally responsible
- Provide quality customer service that is:
 - ✓ Responsive to the needs of the community
 - ✓ Innovative
 - ✓ Accessible

The goals of the City Council fall into three categories of commercial and residential development and redevelopment, fiscal responsibility and promotion of the area's business climate, and the protection and upkeep of the city streets, parks, trails, and riverfronts.

The goals established at the annual goals session are instrumental in the development of the 5-year Capital Improvements Plan (CIP). The approved CIP along with short-term goals established at the annual goal session are the backbone used to develop the next year's budget.

The CIP serves as a tool for implementing certain aspects of the City's comprehensive plan. Both the CIP and ERP are tools that allow for:

- An organized approach to planning and initiating projects
- Timing of financing and grant applications to fund public improvements
- Adequate time for design and engineering
- Keeping the public informed of proposed future projects and expenditures
- Private investors to be made aware of City long range planning

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

This information is used to determine overall short-term and long-term goals for the City. The discussion begins with the global environment and ends with prioritizing goals for the near future.

BUDGET OBJECTIVES FOR 2025

Development and redevelopment

- Sale and redevelopment of City owned land
- Work with Anoka County on a mutually agreeable plan for an updated detention facility

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

- Evaluate the future of the Miller Building and surrounding transit-oriented development district

Fiscal responsibility

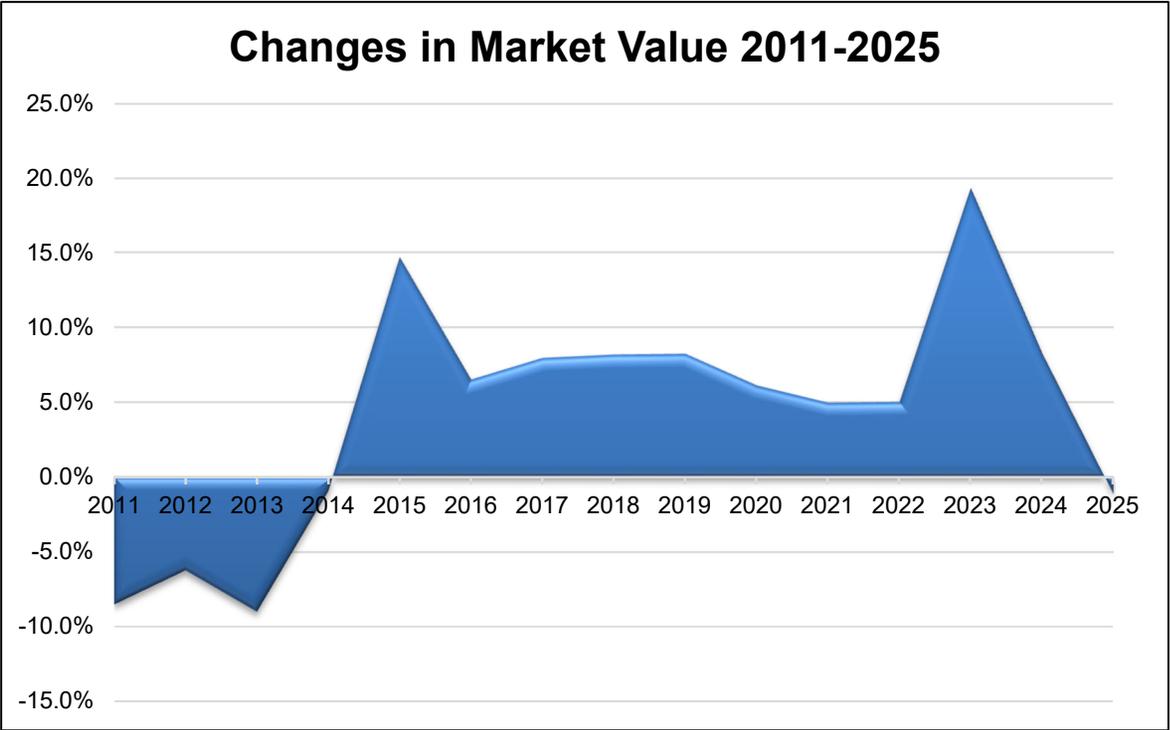
- Prioritize projects within tax increment finance districts
- Reserve dedicated funds for asset replacement
- Evaluate municipal cannabis operations

Streets, Parks, Trails and Rivers

- Evaluate security of city assets and operations
- Identify opportunities to improve and enhance the social district
- Continue work with State partners on the Riverwalk/Rum River Dam proposals

LONG TERM FINANCIAL PLANNING

The annual budget focuses on a single 12-month period. However, spending and revenue decisions made today have effects that extend beyond a 12-month period. Long term forecasting ensures on-going financial sustainability beyond a single fiscal year. As part of long-term forecasting, the City has determined that an annual average increase to the General Fund levy of 6.95% from 2026 to 2030 will be necessary to maintain services and fund capital projects necessary to realize the long-term objectives of the City. This projection is centered on predicted rise in supplies, increased cost of personal services projected, and decreases to professional services projected. This forecast includes an assumption of an average 5.48% increase to assessor's market value per year. Projections for 2026 are currently 4.2% overall increases to market values, with 2027 and 2028 forecast larger 6.5% to 10% due to expected development. The expected development will increase tax capacity which lowers the effect of the levy on each property. Actual levy amounts will vary from year to year with actual property values and tax capacity.



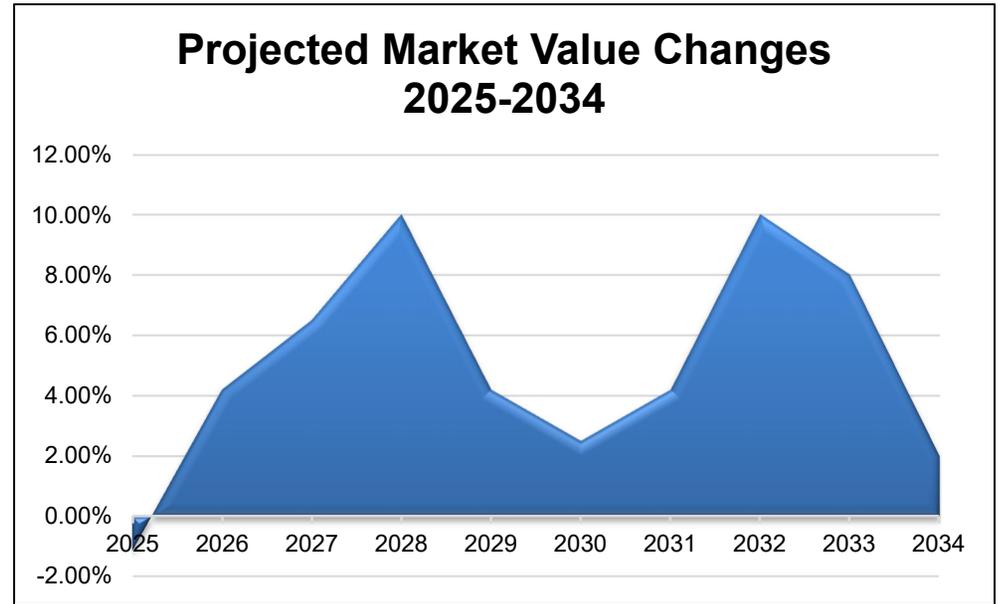
CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

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

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

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



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

The new financial plan will be a tool which should provide the Council and the public insight to address issues impacting the City's financial condition. Because this plan provides long term future guidance, it will be updated every 5 years. Prior to the annual budget process, the Capital Improvement Plan (CIP) and the Equipment Replacement Plan (ERP) are reviewed and revised. The City annually adopts a 5-year plan for both Capital Improvements and Equipment needs. Departments also project beyond 5 years. Forecasting for the CIP is developed by departments for 10 years and 20 years of equipment needs. These plans are flexible tools used to help build the current year budget and forecast for future needs as they relate to long range goals and objectives of the Council. The Capital Improvement Plan section of the budget document summarizes long range goals and details of each project.

TAXATION AND FINANCE POLICY

Purpose: The City of Anoka has a responsibility to its citizens to plan the adequate funding of services desired by the public. This includes managing municipal finances wisely to carefully account for public funds. The financial policies are used to achieve the fiscal stability required to accomplish the City's overall goals and objectives. The accounting standards conform to Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

Objectives: In order to achieve this purpose, the financial management policies have the following objectives:

- Provide accurate information on the full costs of program service levels.

CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

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

Fiscal Year

The fiscal year of the City shall commence on the first day of January of each year.

Control of Finances

The Council shall have full authority over the financial affairs of the City and shall provide for the collection of all revenues and other assets, the auditing and settlement of accounts, and the safekeeping and disbursement of public moneys. The manager shall control and direct the administration of the City's affairs. The manager shall prepare the budget annually and submit it to the council and be responsible for its administration after adoption.

System of Taxation

Subject to the State Constitution, and except as forbidden by it or by State legislation, the Council shall have full power to provide by ordinance for a system of local taxation. In the taxation of real and personal property, the City shall be governed by the provisions of State law applicable to statutory cities. The Council shall levy the taxes necessary to meet the requirements of the budget for the ensuing fiscal year.

Board of Equalization

The Council shall constitute the Board of Equalization and in its capacity as such Board shall review, amend and equalize the work of the City Assessor pursuant to the general statutes of the State. Provided, that the Council may by ordinance provide for a Board of Equalization consisting of one or more members of the Council and two or more residents of the City who shall perform all duties imposed upon a Board of Equalization by State law and for their services shall receive such compensation as the Council may determine.

Financial Controls

- The City will maintain an investment policy that invests available funds to the maximum extent possible, at the highest rates obtainable at the time of investment, in conformance with the legal and administrative guidelines. Any money in any fund belonging to the City, or any branch thereof, may be invested by the City according to policies adopted by the City Council.
- The City will maintain a strong internal control function.
- The City will maintain a fixed asset system to identify and protect all major City assets.
- The Finance Department will prepare quarterly financial reports for the City Manager and City Council.
- At the end of each fiscal year, a Certified Public Accounting firm will conduct an audit of the City records and a management and compliance report on internal controls will be provided to the City.
- No later than June 30 of each year, the City Manager shall submit to the Council an annual comprehensive financial report for the past year in order to keep them fully informed of the financial condition of the City. This report shall also be made available to all other interested parties.
- The City will annually submit its annual comprehensive financial report to the Government Finance Officers Association (GFOA) to determine its eligibility to receive the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

- The City will annually submit its budget document to the GFOA to determine eligibility to receive the GFOA's Distinguished Budget Presentation Award.

BUDGET POLICY

The municipal budget document is the result of months of work and planning and includes proposed revenues and expenditures for 38 separate funds. These funds are grouped into six major categories. They are:

- General Fund
- Capital Funds
- Special Funds
- Enterprise Funds
- General Debt Service Funds
- Internal Service Funds

Budgets are complete financial plans for the future by fund, showing all proposed expenditures and estimates of all anticipated revenues. Budgets for the general and special revenue funds will be shown in the manner prescribed by the city charter. Budgets for these funds must be balanced, which means sources must exceed or equal uses. All other funds are shown in a manner prescribed by the City Manager.

The budget prepared closely reflects the expected level of spending. A review of estimated expenditures and revenues for the current year was part of the budget preparation procedure. Thus, revised current year expenditure estimates are as accurate as possible, based on actual history and anticipated needs calculated for the remainder of the year. These budget control procedures are important management tools, which we believe, allow us to make more effective use of the dollars spent in our total municipal program. As a necessary by-product, these procedures also ensure compliance with charter finance requirements. The advantage is that current experience is used to refine expenditure estimates and develop the appropriation figures proposed in the next years' budget.

The budget shall be submitted to the Council at a regular council meeting, in a manner prescribed by state statute and city charter, not less than 30 days prior to final approval. The budget is a public record open to public inspection. The Council shall hold a public hearing on the budget, and it shall make such changes therein as it deems necessary and adopt the budget by resolution.

Budgets are estimates and may be amended under the following guidelines:

Preparation of the Annual Budget

The City Manager shall, by the first regular meeting in August, submit to the Council a budget and an explanatory budget message in a form and manner as prescribed in Section 8.06. For such purpose and at such date as he/she shall determine, the City Manager shall obtain from the head of each department, the character, object and details of proposed expenditures together with such other supporting data as he/she requests, including an estimate of all capital projects or capital expenditures which each department head determines should be undertaken in his/her department for the budget year and the next five years. In preparing the budget the City Manager shall review the estimates, shall hold hearings thereon and may revise estimates as he/she may deem advisable.

Form of the Annual Budget

The annual budget shall provide a complete financial plan of all funds for the budget year, which shall include: (a) a budget message, (b) all proposed expenditures. The General Fund budget must be balanced, meaning the proposed uses shall not exceed the proposed sources. The expenditures for general and special revenue funds shall be by organization unit or activity and shall be in parallel columns opposite the character and major or minor object of expenditure showing the amount of such expenditure for the last completed fiscal year, the amount estimated for the current budget year and the proposed expenditures for the ensuing budget year. In funds other than general and special revenue the proposed expenditures shall

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

January:

15th 2025 – 2025 Budget form submitted to state auditor
 24th 2025 – 2024 Performance measures and 2025 goals and objectives requested from departments
 31st 2025 – Deadline to submit 2025 budget form to state auditor

February:

10th 2025 – 2025/2026 Goals session. City Council and departments review prior year objectives and set departmental and overall goals for the city
 12th 2024 – 2024/2025 Goals Session

March:

15th 2024 – 2024 budget document submitted to GFOA for award consideration
 17th 2025 – Deadline to submit 2025 budget document to GFOA

April:

8th 2024 - Equipment Replacement Plan and Capital Improvement Plan documents are updated by departments

May:

6th 2024 - City Manager meets with departments to review Equipment Replacement and Capital Improvement five-year plans
 20th 2024– Budget materials distributed to departments for preparing revised 2024 estimates and 2025 requirements
 28th 2024 – Work session. Council and staff meet to discuss the Capital Improvement and Equipment Replacement Plans

June:

July:

15th-19th 2024 – City Manager, Finance Director and Department heads meet to review budget recommendations
 8th 2024 – Deadline to submit budget requests
 15th 2024 – Council meeting. Council adopts five-year Equipment Replacement and Capital Improvement Plans

August:

5th 2024 – Council meeting. City Manager presents 2025 proposed budget to City Council
 19th 2024 – Work session. Governmental Funds review
 26th 2024 – Work session. Capital and Enterprise funds review



September:

16th 2024 – Council meeting. City Council adopts preliminary levy and budget
 20th 2024 – Preliminary levy submitted to County

October and November:

Departments review Council requests and recommendations from preliminary budget

December:

2nd 2024 – Council meeting. Public hearing for levy and budget
 16th 2024 – Council meeting. City Council adopts final levy and budget

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

be presented in an understandable manner according to the discretion of the city manager. The City Manager shall submit a detailed statement of revenues in columns for the general and special revenue funds for the last completed fiscal year, the amount estimated for the current budget year and the amount estimated for the next budget year. Such detail shall include the source of miscellaneous revenues, the amount of surplus of prior year revenues and the amount raised by property taxes. Revenues for self-supporting and other funds shall be presented in an understandable manner according to the discretion of the City Manager. The explanatory budget message may be separate but still accompanying the budget, and be in the form and with contents as follows:

- **Budget Message – Current Operations:** The budget message submitted by the City Manager to the Council shall be explanatory of the budget, shall contain an outline of the proposed financial policies of the city for the budget year and shall describe in connection therewith the important features of the budget plan. It shall set forth the reasons for major changes from the previous year in cost and revenue items and shall explain any major changes in financial policy.
- **Budget Message – Capital Improvement:** As part of the budget message with relation to the proposed expenditures for capital projects stated in the budget, the City Manager shall include a statement of pending capital projects and proposed new capital projects, relating the respective amounts proposed to be raised therefore by appropriations in the budget and the respective amounts, if any, proposed to be raised therefore by the issuance of bonds during the budget year.
- **Budget – Capital Program:** The City Manager shall also include in the message, or attach thereto, a capital program of proposed capital projects for the five fiscal years next succeeding the budget year, together with his/her comments thereon and any estimates of costs prepared by the department of public works or other office or department. For the use of the planning commission, copies of the departmental estimates of capital projects filed with the City Manager pursuant to Section 8.05 of this chapter shall be filed with the Council.

Attached to the budget message shall be such supporting schedules, exhibits and other explanatory material, in respect to both current operations and capital improvements as the City Manager shall believe useful to the Council.

Passage of the Budget

The Council shall determine the place and time of the public hearing on the budget and shall cause to be published a notice of the time and place of the public hearing to be held not less than seven days nor more than fourteen days after publication. The budget shall be a public record in the office of the city clerk open to public inspection by anyone. The City Manager shall cause sufficient copies to be prepared for distribution to interested persons and civic groups. The budget meeting as advertised shall be held and adjourned from time to time and conducted so as to give interested citizens a reasonable opportunity to be heard. The budget estimates shall be read in full and the city manager shall explain the various items thereof as fully as may be deemed necessary by the Council. The Council shall adopt the budget no later than the last date established by law for the county auditor to levy taxes. The budget resolution shall set forth the total for each budgeted fund and each department with such segregation as to objects and purposes of expenditures as the Council deems necessary for the purposes of budget control. Such resolution shall also state the amount of taxes to be levied.

Budgets are adopted on a basis consistent with generally accepted accounting principles and are defined on the same basis of accounting described further in this document (see Fund Accounting). Annually appropriated budgets are legally adopted for the general fund and special revenue funds. Budgeted amounts are reported as originally adopted, or as amended by the City Council. Budgeted expenditure appropriations lapse at year-end. Encumbrances represent purchase commitments. Encumbrances outstanding at year-end are reported as reservations of fund balances and the budgets associated with them are carried forward to the next year.

The City follows the procedures below in establishing the budget.

CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the estimated revenues for the General Fund, specified special revenue funds requested by City Council, enterprise funds, internal service funds, capital project funds and debt service funds. Capital projects are approved by the City Council on a per project basis.
2. Public hearings are conducted to obtain taxpayer comments.
3. The General Fund budget is enacted through passage of a resolution.

Enforcement of the Budget

The City Manager shall strictly enforce the provisions of the budget as specified in the budget resolution. He/she shall not authorize or approve any expenditure unless an appropriation has been made in the budget resolution and there is an available unencumbered balance of the appropriation sufficient to pay the liability to be incurred. No officer or employee of the City shall place any orders or make any purchases except for the purposes authorized in the budget. Any obligation incurred by any person in the employment of the City for any purposes not in the approved budget or for any amount in excess of the amount appropriated in the budget resolution or in excess of available moneys in any fund of the city may be considered a personal obligation upon the person incurring the expenditure.

Altering or Adjusting the Budget

After the budget shall have been duly adopted, the Council shall have no power to increase the amounts fixed in the budget resolution, by the insertion of new items or otherwise, beyond the estimated revenues, unless the actual receipts exceed the estimates and not beyond such actual receipts. The Council may at any time, by resolution approved by a four-fifths majority of its members, reduce the sums appropriated for any purpose of the budget resolution. At the request of the manager, within the last three months of the fiscal year, the Council may transfer unencumbered appropriation balances from one office, department or agency to another. All appropriations shall lapse at the end of the budget year to the extent that they shall have not been expended or lawfully encumbered.

Emergency Appropriation in the Budget

The Council may include an emergency appropriation as part of the budget but not to exceed three percent of the total operating appropriations made in the budget for that year. A transfer from the emergency appropriation to any other appropriation shall be made only upon the affirmative vote of four-fifths of all members of the Council. The funds thus appropriated shall be used only for the purposes designated by the Council.

DEBT POLICY

City Indebtedness

The City may borrow money and issue and sell bonds for any and all purposes authorized and subject only to the limitations provided by the general laws of the State of Minnesota applicable to cities of the same class as the City of Anoka. The issuance of bonds shall be authorized by an ordinance setting forth the purpose or purposes of the issue and the maximum amount thereof, adopted by the approving vote of four-fifths of all members of the Council; except that the Council may by resolution adopted by a similar vote, authorize the issuance of bonds to finance improvements which are to be paid for in whole or in part by special assessments, sewage disposal facilities and, without limitation, any other utility owned or to be owned and operated by the City, from which a revenue is or may be derived.

The form, maturities, interest rate or rates, redemption privileges and other terms of each issue of bonds, and the covenants to be made by the City for the security thereof, shall be established by the Council by resolution. The full faith and credit of the City shall be pledged for the payment of all of its bonds, save and except that when net revenues to be derived from the operation of any public utility or other revenue producing enterprise of the

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

City are pledged for the payment of bonds issued for the acquisition or betterment of such utility or enterprise, such bonds may in the discretion of the Council be issued as general obligations of the City or may be made payable solely from said net revenues, without limitation of the generality of the foregoing, the Council is specifically authorized to issue general obligation bonds of the City for the purpose of financing improvements in respect of which special assessments are to be levied under the provisions of Chapter 9 of the City Charter or of any law of the State, in anticipation of levy and collection of such special assessments and payable from said special assessments and from ad valorem taxes which shall be levied for the payment of the City's share of the cost of such improvements and for the provision of the additional amounts required for the security of such bonds. Such bonds may be issued at any time after estimates of the cost of the improvements to be financed thereby have been submitted by the City Engineer and approved by the Council, in amount sufficient to pay any part or all of the cost as determined by said estimates. In the event that the cost exceeds the estimate, the Council shall have authority to issue additional bonds in amount sufficient to pay such excess cost. In the event that the estimate exceeds the cost, the Council shall have authority to appropriate the amount of such excess out of the proceeds of the bonds to the payment of the cost of any additional improvements for which estimates have been approved or may appropriate such amount to the sinking fund account for the payment of such bonds. The City shall have authority to protect itself by acquiring title to any property subject to special assessments for local improvements and shall have authority, by ordinance or resolution, to sell, assign, and convey the same.

Tax Anticipation Certificates

At any time after January 1 following the making of an annual tax levy, the Council may issue certificates of indebtedness in anticipation of the collection of taxes levied for any fund and not yet collected. The total amount of certificates issued against any fund for any year with interest thereon until maturity shall not exceed 90 percent of the total current taxes for the fund uncollected at the time of issuance. Such certificates shall be issued on such terms and conditions as the Council may determine but they shall become due and payable not later than the 1st day of April of the year following their issuance. The proceeds of the tax levied for the fund against which tax anticipation certificates are issued and the full faith and credit of the City shall be irrevocably pledged for the redemption of the certificates in the order of their issuance against the fund.

Emergency Debt Certificates

If in any year the receipts from taxes or other sources should from some unforeseen cause become insufficient for the ordinary expenses of the City, or if any calamity or other public emergency should subject the City to the necessity of making extraordinary expenditures, the Council may by resolution issue and sell on such terms and in such manner as the Council determines emergency debt certificates to run not to exceed two years.

A tax sufficient to pay principal and interest on such certificates with the margin required by law shall be levied as required by law. The resolution authorizing an issue of such emergency debt certificates shall state the nature of the emergency and be approved by a majority of all members of the Council, and the full faith and credit of the City shall be irrevocably pledged for the redemption of the certificates in the order of their issuance.

INVESTMENT POLICY

Purpose

The purpose of this investment policy is to set forth the investment and operational policies for the management of the public funds of the City of Anoka. These policies are designed to ensure the prudent management of public funds, the availability of operating funds when needed and an investment return competitive with comparable funds.

CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

Objective: The primary objectives, in priority order, of investment activities shall be:

1. Safety - Safety of principal is the most important objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
2. Liquidity - The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.
4. Investment - The investment portfolio shall be designed with the objective of attaining a market rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above.

Standards of Care

1. Prudence – The standard of prudence to be applied by the investment officer shall be the “prudent investor rule”, which stated “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.” The prudent investor rule shall be applied in the context of managing the overall portfolio. The investment officer, acting in accordance with this policy and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes.
2. Delegation of Authority – Authority to manage and operated the investment program is granted to the Finance Director. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of internal controls to regulate the activities of subordinate officials.

Safekeeping and Custody

1. Authorized Financial Dealer and Institutions - A list will be maintained of financial institutions and security broker/dealers authorized to provide investment services. This list will be updated annually. Broker/Dealers may only hold city investments to the SIPC or additional insurance coverage amount, whichever is greater. Any excess securities shall be delivered to the city's custodian
2. Internal Controls - The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft or misuse. The internal control structure shall be designed to ensure that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of the costs and benefits requires estimates and judgments by management.

Suitable and Authorized Investments

1. Investment types - Investments by the City are restricted to the permissible investments under Minnesota Statutes 118A.04, 118A.05, and 118A.06. The City may diversify its investments by using the following instruments:
 - a) U.S. government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market with a readily determinable market value.
 - b) Canadian government obligations (payable in local currency), certificates of deposit and other evidence of deposit at financial institutions, bankers' acceptances, and commercial paper, rated in the highest tier (e.g., A1, P1, F1 or D1 or higher) by a nationally recognized rating agency.
 - c) Investment-grade obligations of state, provincial and local governments and public authorities.

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

- d) Repurchase agreements whose underlying purchased securities consist of the foregoing; and
 - e) Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of dollar-denominated securities.
2. Collateralization – In accordance with State Law, full collateralization will be required on Certificates of Deposits (amounts exceeding the FDIC level), funds on deposit and repurchase agreements.

Investment Parameters

- 1. Diversification - The investments will be diversified by security type and institution.
- 2. Maximum Maturities - To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than ten (10) years from the date of purchase.

Reporting Methods

The Finance Director shall prepare an investment report quarterly, including a management summary that provides a clear picture of the status of the current investment portfolio. This management summary will be prepared in a manner which will allow the City to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the City Manager and will include the following:

- 1. A listing of individual securities held at the end of the reporting period including broker and issuer.
- 2. Unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value of the securities.
- 3. Listing of investments by maturity date.
- 4. Summary of investments by custodial risk credit risk.

Policy Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of the policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

The City of Anoka Investment Policy shall be ratified annually.

PURCHASING PROCEDURE POLICY

General Policy Statement

The purpose of this policy is to set forth a guide to be followed by the City of Anoka when purchasing city materials, supplies or equipment or the alteration, repair or maintenance of property. When “contracting” for the purchase of merchandise, materials or equipment or for any kind of construction work the City will follow Minnesota State Statute Section 471.345, according to the City Charter.

Purchases

Purchases exceeding \$175,000

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

CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

Purchases exceeding \$25,000

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

Purchases exceeding \$10,000

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

Purchases under \$10,000

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

Purchases under \$1,000

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

Purchases related to Federal funding or contracts will comply with Federal purchasing policies.

FUND BALANCE POLICY

The City understands it has a responsibility to maintain prudent financial operations to ensure stable city operations for the benefit of city residents and businesses. Fund balance reserves are an important component in ensuring the overall financial health of a community, by giving the City cushion to meet contingency or cash-flow timing needs. The Office of the State Auditor recommends that at year-end, local governments maintain an unassigned fund balance in their General Fund and special revenue funds of approximately 35 to 50% of fund operating revenues, or no less than five months of operating expenditures. While the bond rating agencies do not have recommended fund balance levels, the agencies look favorably on larger fund balances, which protect against contingencies and cash flow needs.

In addition, this policy integrates and further defines the City of Anoka's governmental fund balance classifications to be in compliance with Governmental Accounting Standards Board Statement 54: Fund Balance Reporting and Governmental Fund Type Definitions.

Policy

- The City will maintain an unassigned General Fund balance of not less than 30% of budgeted operating expenditures; however, this need could fluctuate with each year's budget objectives.
- Annual proposed budgets shall include this benchmark policy. Council shall review the amounts in fund balance in conjunction with the annual budget approval and make adjustments as necessary to meet expected cash-flow needs.
- In the event the unassigned General Fund balance will be calculated to be less than the minimum requirement at the completion of any fiscal year, the City shall plan to adjust budget resources in the subsequent fiscal years to bring the fund balance into compliance with this policy.
- The appropriated budget is prepared by fund, department and object. The City's department heads, with the approval of the City Manager, may make transfers of appropriations within or between departments. The legal level of budgetary control is at the fund level.

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

- The City Council may consider appropriating (for authorized purposes) year-end fund balance in excess of the policy level or increasing the minimum fund balance. An example of preferred use of excess fund balance would be for one-time expenditures, such as capital expenditures, which do not result in recurring operating costs.
- Appropriation from the minimum fund balance shall require the approval of the City Council and shall be used only for non-recurring expenditures, unforeseen emergencies or immediate capital needs that cannot be accommodated through current year savings. Replenishment recommendations will accompany the decision to utilize fund balance.
- At the discretion of the City Council, fund balance may be committed for specific purposes by resolution designating the specific use of fund balance and the amount. The resolution would need to be approved no later than the close of the reporting period and will remain binding unless removed in the same manner.
- The City Council authorizes the Finance Director and/or City Manager to assign fund balance that reflects the City's intended use of those funds.
- When both restricted and unrestricted resources are available for use, it is the City's policy to first use restricted resources, then use unrestricted resources as they are needed. When committed, assigned or unassigned resources are available for use, it is the City's policy to use resources in the following order: 1. Committed 2. Assigned and 3. Unassigned.

Definitions: Governmental Fund Balance classifications are defined as follows:

- **Fund Balance** — the difference between assets and liabilities reported in a governmental fund.
- **Nonspendable fund balance** — amounts that are not in a spendable form or are required to be maintained intact. Examples include prepaid items, inventory, land held for resale, and long-term receivables that are not otherwise restricted, committed, assigned, or offset by deferred revenue.
- **Restricted fund balance** — amounts subject to externally enforceable legal restrictions. Examples include fund balance related to unspent bond proceeds, tax increments and debt service fund balances.
- **Unrestricted fund balance** — the total of committed fund balance, assigned fund balance and unassigned fund balance.
- **Committed fund balance** — amounts that are constrained by City Council resolution for a specific purpose. Fund balance commitment resolutions must be completed before December 31st to be effective for that fiscal year and remain in effect until the commitment is changed or eliminated by Council resolution.
- **Assigned fund balance** — amounts a government intends to use for a specific purpose; intent can be expressed by the government body or by an official or body to which the governing body delegates the authority. This would include any remaining positive fund balance in all funds other than the General Fund. The City Finance Director or his/her designee shall have the authority to assign fund balance. Examples include all special revenue fund balances that are not restricted or committed.
- **Unassigned fund balance** — residual amounts that are available for any purpose in the general fund. Unassigned fund balance will occur only in the General Fund or in other funds when there is a negative fund balance that can't be eliminated by reducing restricted, committed or assigned fund balances.

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

FUND ACCOUNTING

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds are grouped in the financial statements into six generic fund types and two broad fund categories as follows:

Governmental Funds

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Definitions of each special revenue fund are included on the financial summary pages.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Project Funds - Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and infrastructure (including tax increment projects), other than those financed by proprietary funds or special revenue funds.

Proprietary Funds

Enterprise Funds - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis, be financed or recovered primarily through user charges.

Internal Service Funds – Internal service funds are used to account for the financing of goods and services provided by one department to other departments of the City on a cost-reimbursement basis.

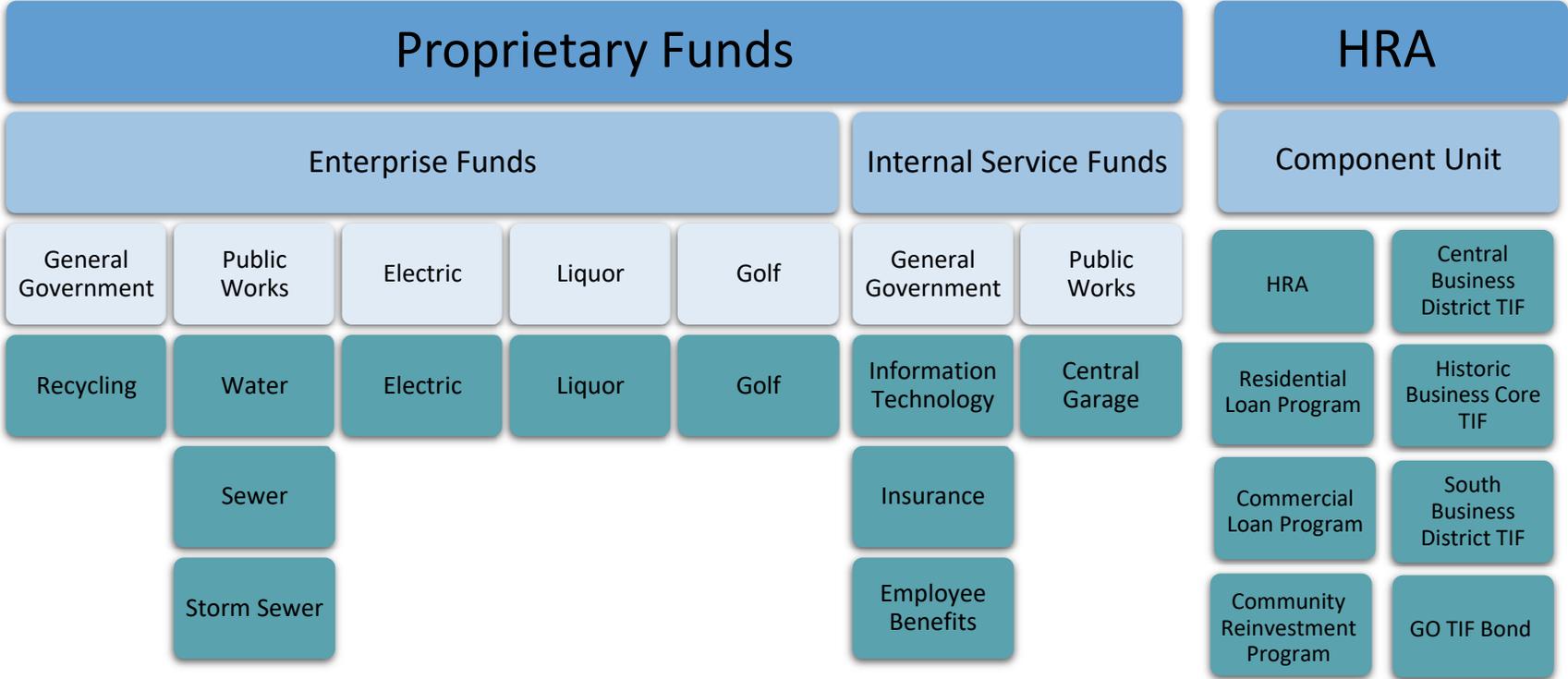
Category	Fund Class/Name	
Major Governmental Funds	101- General Fund	
	405 – Building Improvements	
	410 – State Aid Construction	
	415 – Street Renewal	
	481 - Commuter Rail Transit Village TIF District	
	482 - Greens of Anoka TIF District	
Non-Major Governmental Funds	Special Revenue Funds	202 - Urban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

CITY OF ANOKA, MINNESOTA
 2025 ADOPTED BUDGET

Governmental Funds

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

CITY OF ANOKA, MINNESOTA
 2025 ADOPTED BUDGET



CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

Governmental Funds

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

- Special Revenue funds
 - Urban Redevelopment – manage Metropolitan Council sewer credits to be used for urban redevelopment.
 - Round Up – account for voluntary “round up” contributions from utility customers, used to provide financial assistance to worth-while activities, organizations and community projects that improve the lives of families, children and seniors in the community.
 - Police – accounts for funds received from the sale of assets that are seized during a DUI or narcotics arrest, and for the funds received from the one-time State of Minnesota public safety aid.
 - Cemetery – grave purchases and burial fees for the operation and maintenance of the cemeteries.
 - Parking – parking fines and fees for the operation of surface lots and ramps, including the operation of the parking ramp located under Walker Plaza senior housing.
 - Lodging – hotel and motel fees used to support local tourism.

- Debt Service – sources of revenues include taxes, special assessments and investment earnings which all help pay the principal and interest on debt issued by the city.

- Capital Projects funds:
 - Building Improvement – transfers from other funds to cover future improvements or maintenance of city facilities and infrastructure
 - State Aid Construction – State road improvement projects where part or all of the project is funded with state aid.
 - Street Renewal – franchise fees and special assessments to fund reconstruction and maintenance of residential streets throughout the city.
 - Park Improvement – grants and transfers from other funds which help pay for park improvements.
 - Park Dedication – park development fees help pay for new parks and improvements to existing parks.
 - City Tax Increment – provides property tax revenues specifically for capital improvement projects within the city’s tax increment districts.

Proprietary Funds

- Enterprise funds:
 - Electric Utility – electric utility fees based on electric usage, which covers the expense of distributing electricity and maintaining infrastructure.
 - Water Utility – water utility fees based on water usage, which covers the expense of distributing water and maintaining infrastructure.
 - Sewer Utility – sewer utility fees based on water usage, which covers the expense of disposing of sewer products and maintain infrastructure.
 - Storm Sewer Utility – storm sewer utility fee based on non-permeable surface of property for commercial or a fixed rate for residential properties, which covers the expense of maintaining infrastructure throughout the city.
 - Liquor – sales of liquor, which covers the operating and maintenance of the municipal liquor stores.
 - Golf – fees for golfing at the municipal Greenhaven golf course and pro shop sales, which cover the operating costs of running the course, pro shop and simulators.
 - Recycling – recycling fee based on service, which covers the expense of contracting for the disposing of recyclable products.

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

- Internal Service funds:
 - Central Garage – lease of large equipment to all departments, covers the cost of repairing or replacing the equipment in the future.
 - Data processing – lease of computer equipment to all departments, covers the cost of the network administrator and computer hardware and software.
 - Insurance – charges to all departments for insurance claims and premiums. Covers a larger deductible for the city.
 - Employee benefit – charges to departments for accrued vacation, sick and holiday pay in governmental funds

Component Unit

- Housing and Redevelopment Authority – property tax supported activities emphasizing on housing and commercial improvement projects throughout the city utilizing low interest loans and grants.
- Housing and Redevelopment Authority Tax Increment – provides property tax revenues specifically for capital improvement projects within the HRA's tax increment districts.
- Housing and Redevelopment Authority Debt Service - sources of revenues include taxes, transfers from other HRA funds, and investment earnings which all help pay the principal and interest on debt issued by the HRA.

All of the above-mentioned funds and component units are budgeted.

Basis of Accounting and Budgeting

The City's basis of accounting is consistent with Generally Accepted Accounting Principles (GAAP).

Governmental and fiduciary funds are budgeted and accounted for using the modified accrual basis of accounting. Their revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible with the current period or soon enough thereafter to be used to pay liabilities of the current period.

Major revenues that are susceptible to accrual include property taxes (excluding delinquent taxes received over sixty days after year-end), special assessments, intergovernmental revenues, charges for services, and interest on investments. Revenues that are not susceptible to accrual include fees and miscellaneous revenues; such revenues are recorded only as received because they are not measurable until collected. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which is recognized when due.

Also, in accordance with GAAP, proprietary funds are accounted for using the full accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded at the time the liabilities are incurred. Unbilled utility service receivables are recorded at year-end in the utility enterprise funds.

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET**

BUDGET SUMMARY

The overall budget objective is to provide core services for residents and commercial users while providing funding for capital and equipment. Accomplishing this in 2024 included increasing the total levy by 10.17%. The additional levy allowed Anoka to maintain current service levels, increase contributions to the Fire Department, obtain building inspector services, and includes debt payments for Street Renewal projects, the Park Maintenance Building, Law Enforcement Training Center, Rum River Ramp, and Event Center. The city continues to utilize electric utility funds as an additional source of revenues to assist in funding infrastructure and capital needs of the city.

The annual budget is prepared in compliance with federal, state, and local laws. This budget complies with the City's current financial policies. The budgeting process provides the City with basis for evaluation of the service efforts, costs, and accomplishments on an annual basis.

Total 2025 budgeted revenues for all funds are \$75,681,671 which is a 7.01% increase compared to 2024. Overall budgeted expenditures are \$71,880,960 which is a 3.18% increase compared to 2024. The increase to both revenue and expenditure budgets reflects increases to in General fund and most enterprise fund operational costs. This also reflects capital street projects which will not be funded through utility cost transfers. Various tables included in the budget document summarize the budgets for all funds. Budget amendments will be passed by Council for final 2024 adjustments which are not included in these tables. A summary of each fund category is included prior to the tables for the funds within that category.

City Property Tax Levy

The 2025 General Fund tax levy is \$9,486,586 which is an 8.14% increase from the General Fund levy in 2024. A separate levy for debt service is \$1,692,196 which is an increase of 23.08% from 2024. Increases to tax capacity reflect overall increases in market value of property in Anoka and throughout the nation. This trend continued in 2024 with an 8.26% increase to 2024 estimated market value when compared to 2023, however market conditions shifted during 2024 and the estimated market values in Anoka are projected to decrease about 1.15%. Property valuations for taxes payable in 2025 are based on January 2024 valuations. The City is projecting low market value increases for 2026, but not a decrease. The City's levy is allocated against the tax capacity base along with the levies for the school district, county and miscellaneous government entities. The average home estimated market value in January 2024 in Anoka was \$305,200. Market value is used in determining the amount of property taxes on a given property. The city portion of property taxes on an average home, which helps pay for all city governmental services, is \$1,198. This is an increase of \$114 per year from 2024. As a result of market value decreases of properties in Anoka, the net tax capacity value is proposed to decrease 5.66% in 2025. The City's tax rate was increased 14.4% from 36.586 to 41.864 as a result of the decrease in net tax capacity value and increased total levy. The Housing and Redevelopment Authority also levies taxes. The levy in 2025 is \$446,536, an increase of 8.26% over 2024. This increase will allow the HRA to promote curb appeal grants, home improvement loans, business loans, and redevelopment in the city.

	City Levy – By Purpose (Net of Credits)		
	<u>2024</u>	<u>2025</u>	
General Fund	\$8,772,400	\$9,486,586	8.14%
Debt Funds	1,374,907	1,692,196	23.08%
Total	\$10,147,307	\$11,178,782	10.17%
HRA	\$412,474	\$446,536	8.26%

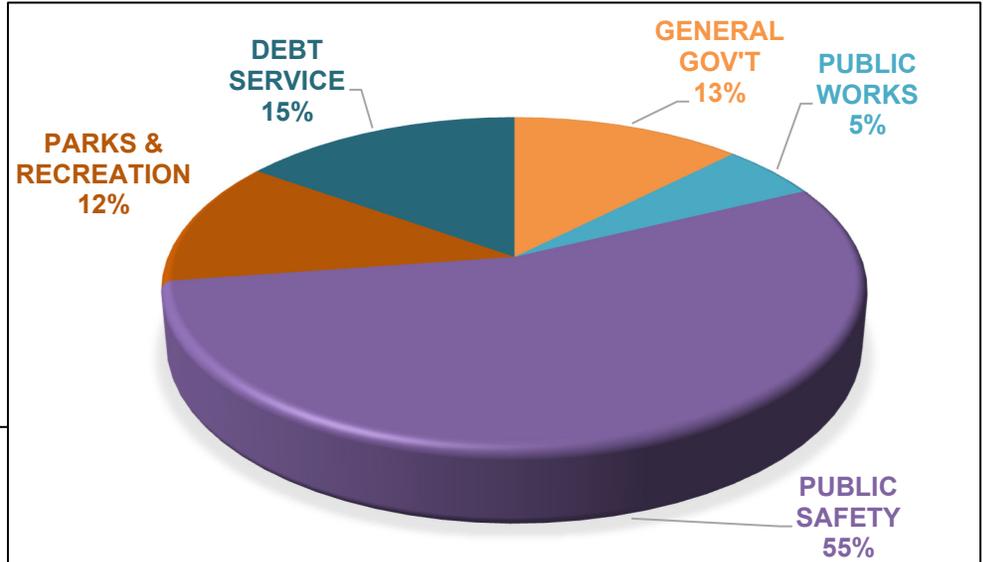
CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

Cost of City Services

City of Anoka Average Monthly Service

	<u>2024</u>	<u>2025</u>
City Property Taxes	\$ 90/m	\$ 100/mo
HRA Property Taxes	4/mo	4/mo
Water distribution & Sewer collection (based on average usage)	44/mo	44/mo
Storm Sewer	5/mo	5/mo
Recycling	5/mo	5/mo
Franchise Fee	<u>3/mo</u>	<u>3/mo</u>
Total	<u>\$151/mo</u>	<u>\$161/mo</u>

The City tax capacity rate of 41.864% results in payments of \$1,198 annually or approximately \$100 per month for the average residential property. The combined General Fund and Debt gross levy increased 10.17% from 2024 to 2025.



The graph to the right shows 72% of the \$100 per month in city property taxes fund public safety, public works, and parks.

2025 ADOPTED EXPENDITURES SUPPORTED BY TAX LEVY

The representation to the right shows how the 2025 property tax is broken down by dollar. The City of Anoka receives \$0.48 for every dollar in property tax. The other funds go to Anoka County (\$0.33), Anoka-Hennepin School District (\$0.17), and the Metropolitan Council (\$0.02) for items such as mosquito control.



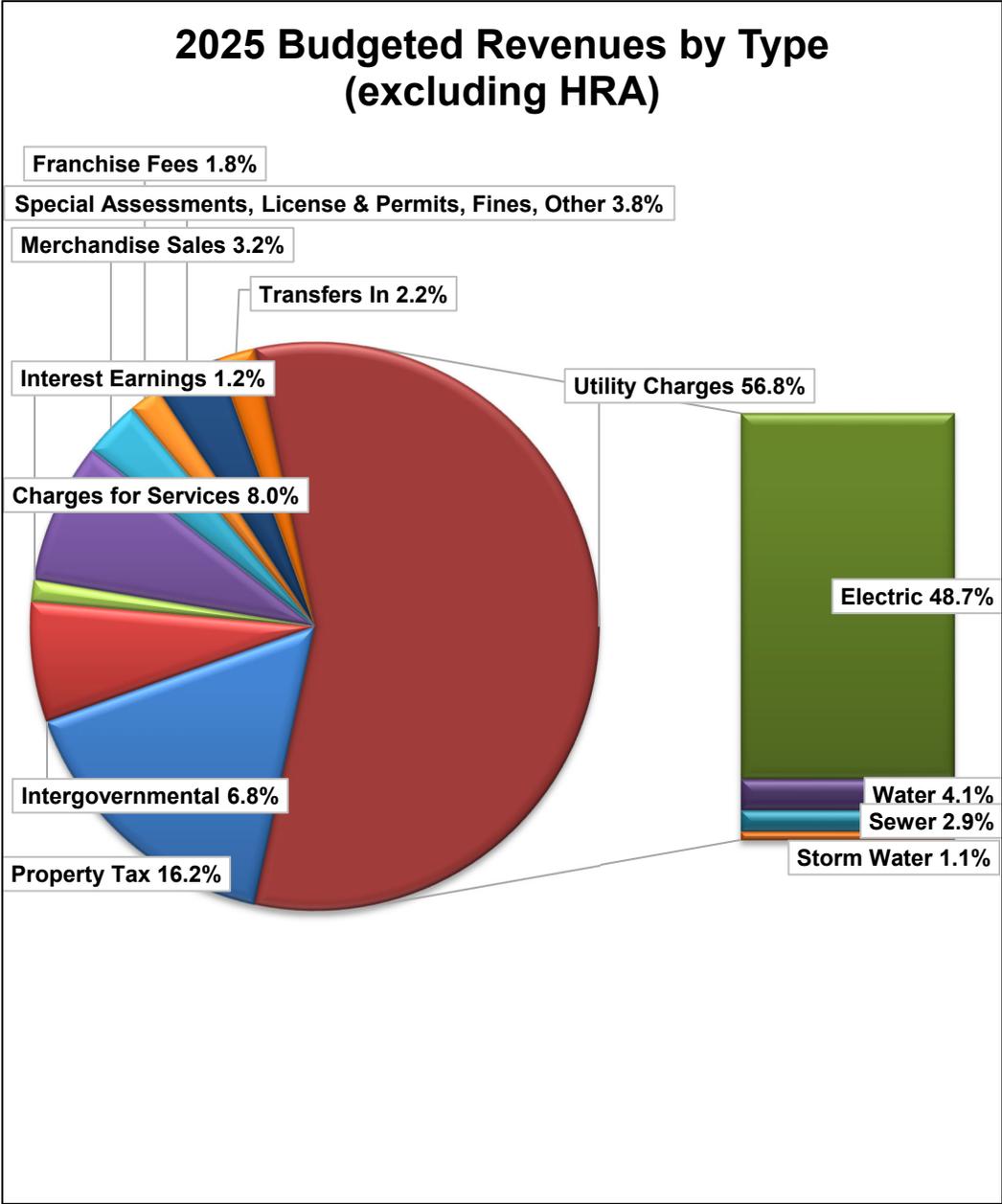
**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET**

REVENUE SUMMARY

One purpose of the budget is to communicate the financial plans for the City and its allocation of resources. The total budget represents planned or anticipated revenues for all funds, excluding an unbudgeted fiduciary fund, and the component unit funds which are budgeted but not included in the City document. The amount of the annual total anticipated revenues fluctuates up or down from year to year, depending on special projects and grants which may occur during the plan budget period. The budget provides guidelines to staff for City operations.

The 2025 adopted budget is supported by \$75,681,671 in total revenue, an increase of \$4,607,639, or 6.48% from budgeted 2024 revenue.

Recurring revenue sources, such as utility revenue (56.8%) and property tax (16.2%) remain relatively stable from year to year and represent the largest part of the resources taken into account during budgeting. Temporary, or one-time revenues such as transfers (2.2%) or some governmental funds (6.8%) change year to year and are largely dedicated for certain projects. Notably for 2025 the capital improvement project fund for Street Renewal Projects had an increase budgeted revenues of more than \$2.1 million dollars which reflects municipal aid to be drawn in 2025.

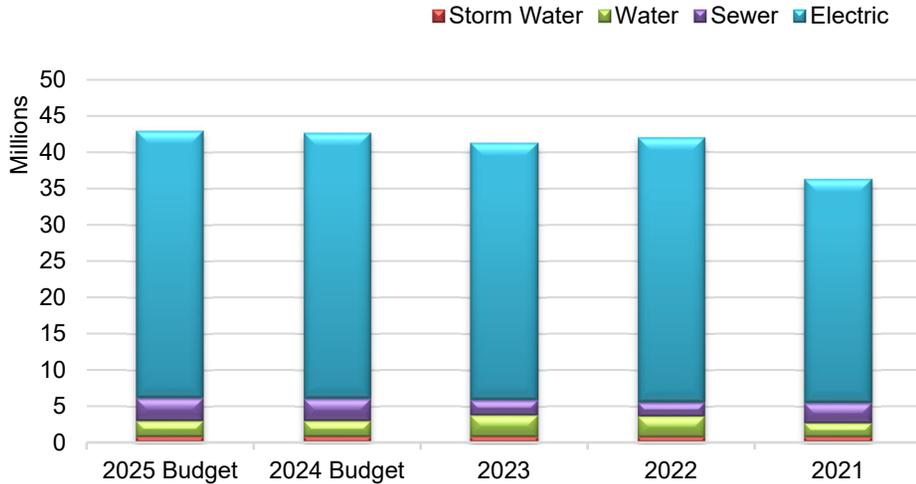


2025 Budgeted Revenues by Type (excluding HRA)

Property Tax	\$ 12,251,383
Special Assessments	700,000
Intergovernmental	5,155,466
Licenses & Permits	999,600
Fines & Forfeitures	163,840
Interest Earnings	928,194
Charges for Services	6,080,090
Utility Charges	42,976,500
Merchandise Sales	2,444,100
Miscellaneous	987,351
Franchise Fees	1,360,000
Transfers In/Budgeted Reserves	1,635,147
	\$75,681,671

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

Utility Charges for Services 2021-2025



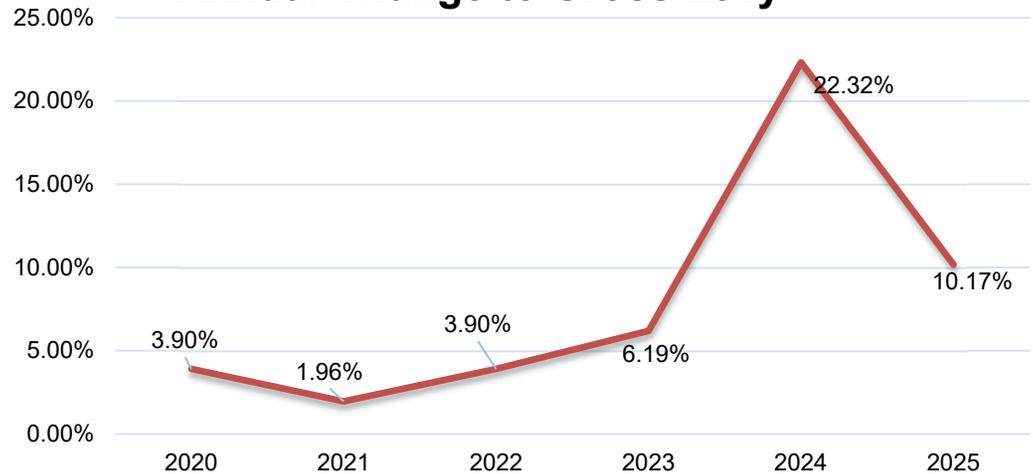
Charges for Services

The largest source of revenue by category is charges for services, \$49,056,590 comprising 64.8% of total revenues. Utility fees, which are part of charges for services category, account for \$42,976,500 of the City's revenue or 56.8%. The Electric, Water, and Sewer utility funds all underwent extensive cost of service and rate studies in 2024. The Council will review recommendations and will implement rate increases mid-2025. The rate studies include projections for small annual increases to rates over time rather than larger increases that are further spread out. These increases will allow the utilities to make necessary infrastructure improvements and keep pace with the rising costs of providing these services. Storm sewer fees were increased to cover the associated costs with previous projects, as well as adequately fund future projects. Utility fees are typically determined by comparing the prior year's actual usage and any trends projected into the future such as changes in disposal costs or the cost of energy. To the left is a graph that shows the historical trend for budgeted utility revenues from 2021 to 2025.

Property Taxes

Budgeted property taxes for the city are \$12,251,383 which makes up 16.2% of total revenues. Property taxes are levied to support General Fund activities, help pay debt, and support redevelopment activities throughout the city. There are no state levy limits in place for 2025. The City Council adopted an increase of 8.14% in the General Fund levy for 2025 when compared to the 2024 levy. The City also adopted a debt levy of \$1,692,196, which is an increase of 23.08% from 2024. Successful tax increment projects have helped create a larger tax base for the City. Currently the City is collecting tax increment revenues from four districts to pay off internal redevelopment loans and help in future redevelopment costs of properties within certain districts. This graph shows the percent change each year in the total general levy (including debt) for the past six years.

Annual Change to Gross Levy



The Housing and Redevelopment authority (HRA) has its own levy authority. The HRA levy is \$446,536 which is 8.26% higher than 2024. The current tax capacity of 41.864% means the average household pays about \$3.98 a month for the HRA levy.

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

Franchise Fee

Franchise fees continue to help pay for street renewal, improvement, and maintenance costs in 2025. This fee makes up 1.8% of revenues. The natural gas franchise fee is a fixed amount per customer in Anoka. The electric franchise fee is based on per kilowatt hour use of electricity for Anoka customers. With Anoka being nearly fully developed, there is very little anticipated increase in the revenue collected for 2025 or beyond.

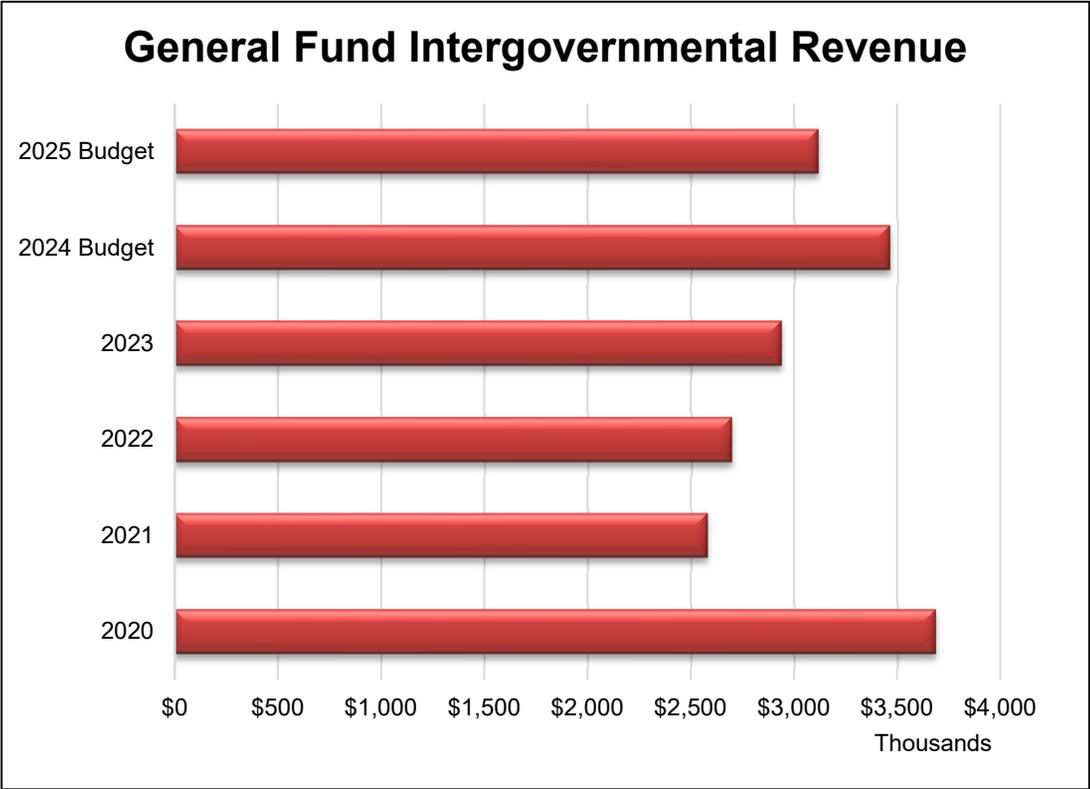
Permits, Licenses, Fines and Special Assessments

Permits, licenses, fines, and special assessments total \$1,863,440 which is about 3.8% of revenues. Building permit revenues are dependent on the economy and on future development of the city. The City raised permit fees for 2025 to cover the costs of outside inspections. Parking permit rates and parking fines were increased in 2025 to cover the increased costs associated with maintaining the ramps and lots. Special assessment revenue is projected to increase by 42.9% in 2025. This change is due to the implementation of a special assessment on street surface improvement projects (SSIP) that will be in 2025.

Intergovernmental Revenues

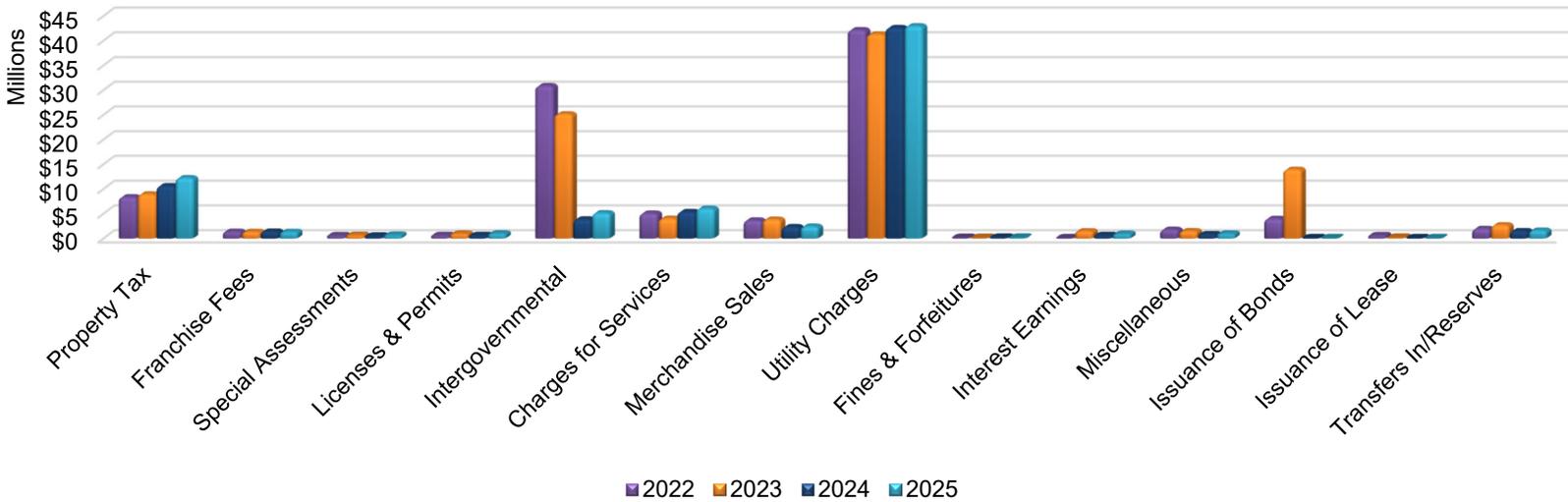
Intergovernmental revenues total \$5,155,466 or 6.8% of the City’s revenues. Most intergovernmental revenue comes in the form of grants and assistance designated for certain projects. Local government aid to the General Fund, which is a recurring revenue, decreased 6.82%, or \$167,356 in 2025. Municipal aid to the Street Renewal Fund, which is designated for specific street projects, will bring in \$1,943,700 in 2025. These funds are only tapped about every five years. City Council and staff are aware of the fluctuations that can occur in regard to support from the state. Council and staff continue to work together to propose solutions for future state aid fluctuations.

Overall, total revenues are budgeted with an increase of 7.01% when compared to 2024. The increase is mainly due to the municipal aid to the street fund, as well as tax levy and assessment increases for 2025. General fund revenue is budgeted at \$17,098,494 which is a 8.72% increase from 2024. The increased general fund levy is the result of increased costs to provide the services to citizens of Anoka, including the fire and police departments.

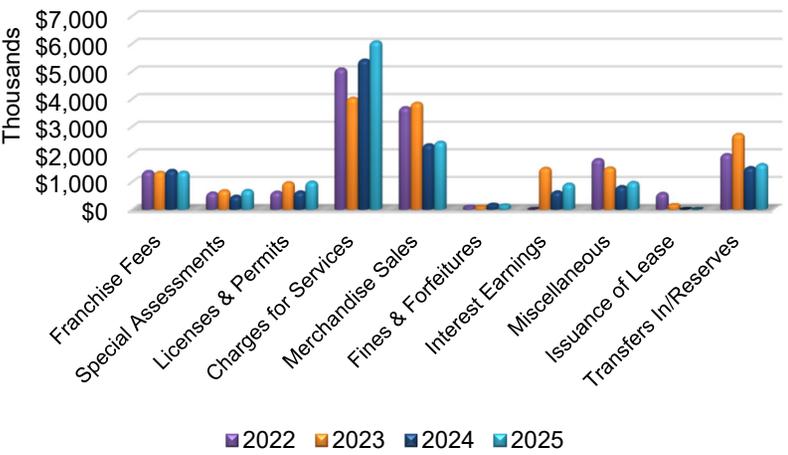


CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

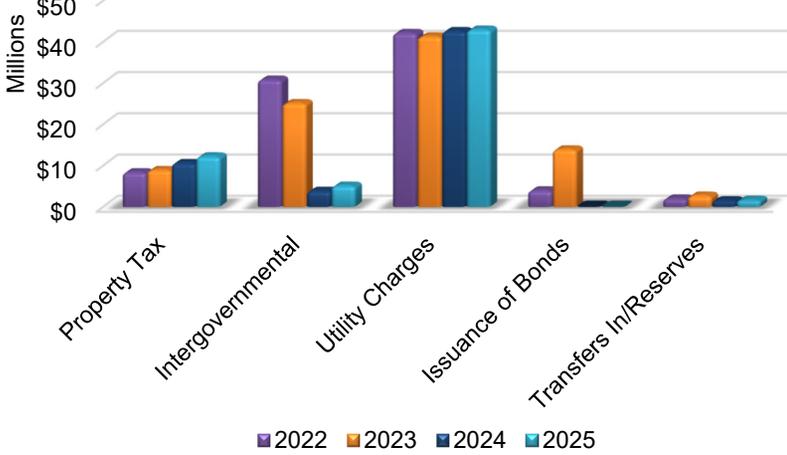
**City of Anoka
Summary of Revenues for All Funds (excluding HRA)
2022-2025**



Smaller Sources 2022-2025



Larger Sources 2022-2025



CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

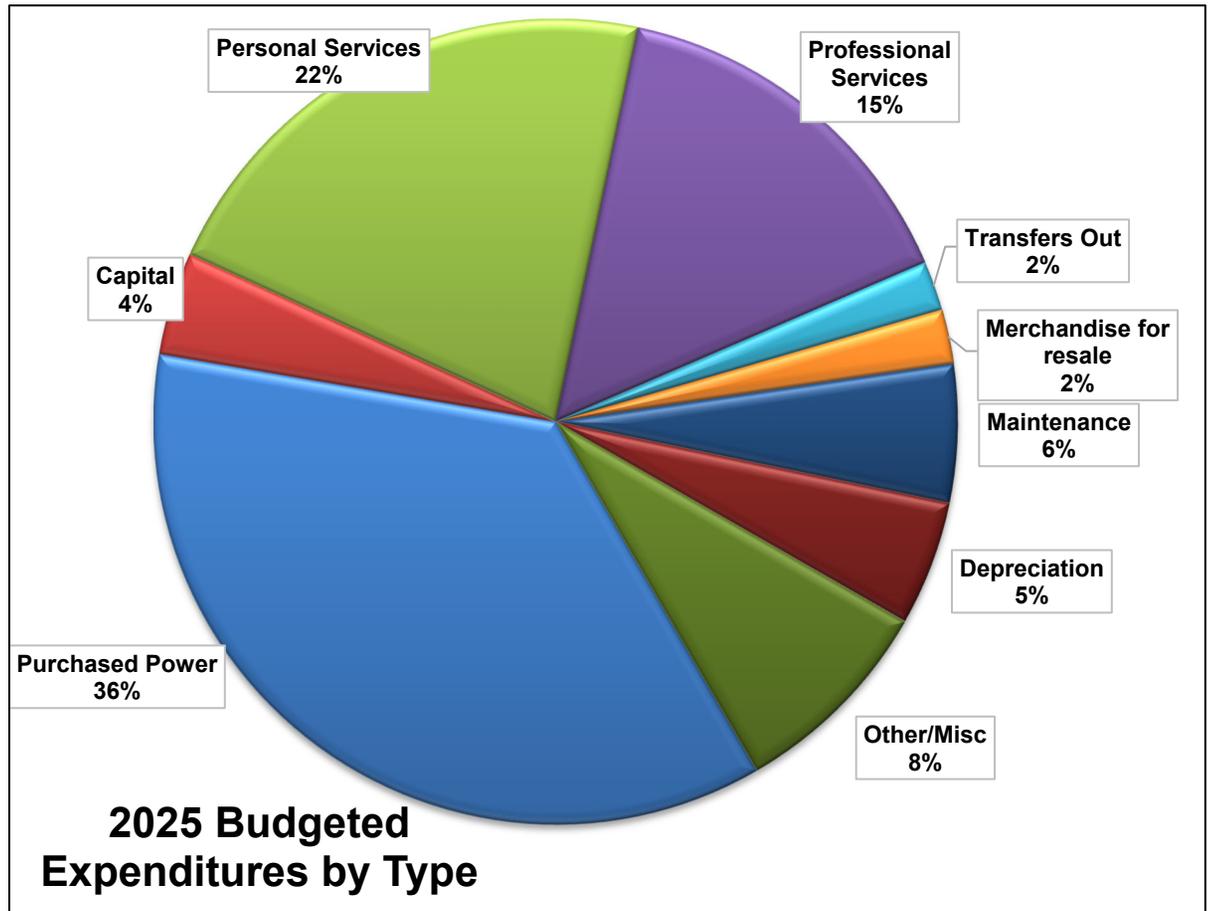
2025 APPROPRIATION SUMMARY

Appropriations for all funds total \$71,880,960. This is \$3,800,711 less than anticipated revenues for 2025 and an increase from 2024 of \$2,213,437. This increase is primarily due to the planned street surface improvement projects in 2025, which will utilize non-recurring intergovernmental funds as well as assessment revenue for project revenues. The Police and Cemetery special revenue funds are balanced with the budgeted use of reserves of \$216,397 for 2025. The operating budget for all funds increased by less than .2% over 2023. Most increases to the operating budgets off all funds were mitigated by a decreased budget for purchasing electricity for resale. A rolling five-year average for electric use was used, but actual sales are dependent on factors outside of a financial model, such as a hotter than normal summer. Projections to future budgets show personal services is predicted to average 4.0% to 4.5% increase per year based on wage increases and the increased cost of benefits packages, and step wage increases for employees with less than five years of service. The City continued the early retirement program in 2024, which resulted in additional retirements that mitigated the higher costs of health benefits in 2025. The City will utilize transfers from the Electric fund to support General Fund operations.

Capital expenditure budgets increased by \$1,748,540, or 142.7% compared to 2024. 2024 budgeted capital was significantly lower than the ten-year average, as is 2025. Projects that have been in planning or delayed for funding over last couple years will result in larger capital expenditure budgets in the coming years. There are several capital improvement projects planned for 2025 which are detailed in the capital improvement section on [page 69](#).

2025 Budget Appropriations (excluding HRA)

Personal Services	\$15,430,917
Supplies	1,812,600
Professional Services	10,957,341
Maintenance	3,987,735
Merchandise for resale	1,572,000
Purchased Power	25,892,250
Capital	2,974,000
Franchise Fees	920,000
Depreciation	3,605,000
Interest Expense	1,835,367
Debt	1,475,000
Transfers Out	1,418,750
	\$71,880,960



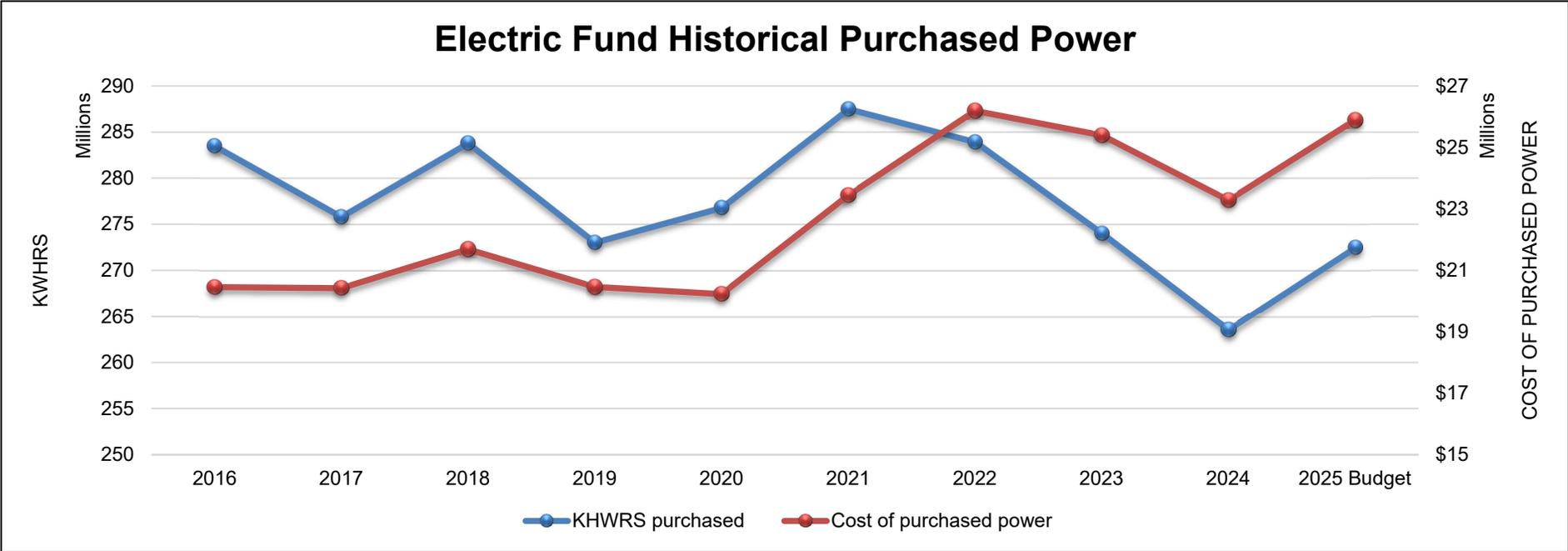
CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

Capital

Capital outlay and improvements can fluctuate substantially every year. For budget year 2025 capital continues to be one of the smaller appropriations by function. Capital outlay expenditures are generally those items/improvements valued at \$10,000 or more with an expected life of at least five years. In 2025, capital outlay is 4.1%, or \$2,974,000 of annual appropriations compared to \$1,225,460 in 2024. The City of Anoka continues to focus on future infrastructure needs and improvements. The planned street surface improvement project will resurface approximately 1.3 miles of road and two parking lots in the City.

Purchased Power

Purchased power makes up 36% of the City’s annual appropriations at \$25,892,250. This amount represents a 7.9% decrease to last year’s budget due to stabilization of the variable cost of purchased power as well as a reduction to the five-year rolling consumption average. Purchased power costs are affected by tariff increases to steel, which may impact actual outcomes. Purchased power budget is based on the estimated demand for electricity and projected purchase power cost changes. As the demand for electricity increases or decreases, the cost of purchasing that electricity usually adjusts accordingly. The graph below demonstrates how demand and the cost of electricity have changed over the years. The City completed a cost of service and rate study in 2024 and will implement changes recommended in mid-2025.



CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

Personal Services

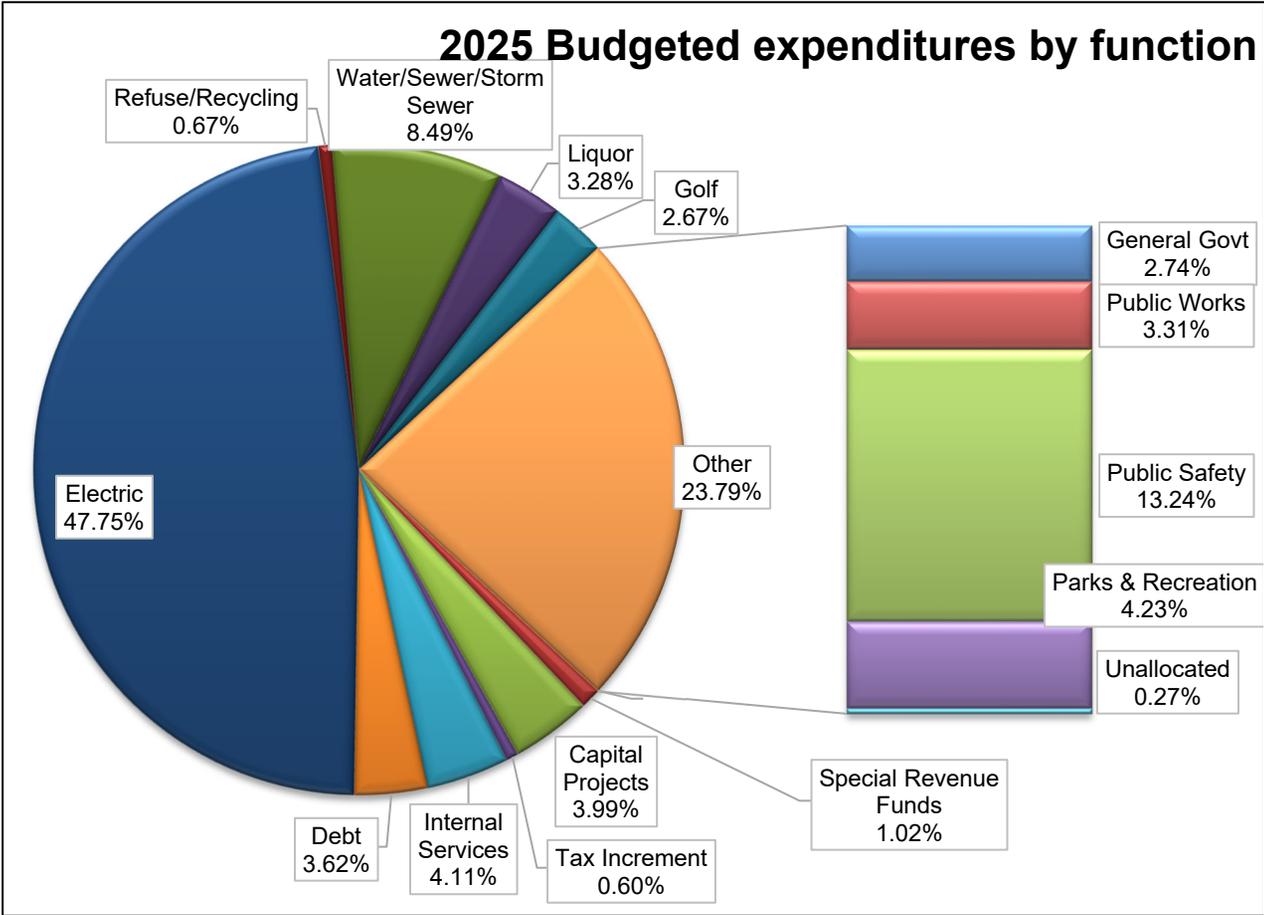
Employee salaries and benefits make up about 21.5% of annual appropriations at \$15,430,917. This is an increase of 3.5% compared to 2024. The increase represents increases to salaries for all employees effective January 1, 2025 and increases to the cost of health insurance for plan year 2025. The budgeted wages increased for 2025 even with a reduction to budgeted FTE, most notably in the police department, due to union contract negotiations which resulted in some positions remaining open in 2025. An FTE budgeted for park maintenance will only be filled in 2025 if a residential lot is sold. The department has been outsourcing some park and city lot maintenance, and a new staff member would reduce the need to outsource for mowing and landscape upkeep. Newer staff typically are paid at beginning, lower, wages and the continued offering of early retirement incentives minimized the effect of larger than normal health insurance premiums by lowering the salaries budgeted for those positions. The average length of service is currently 11.5 years, with most departments only adding cost of living adjustments to the budget. Increased costs to benefits are included in personal services as well as costs to post-employment benefits such as PERA and make up the largest portion of the budgeted increases to this category.

Professional Services, Supplies and Maintenance

Supplies, services, and maintenance make up 23.3% of the total annual appropriations at \$16,757,676. This amount represents almost a 12% increase over last year's budget. The costs in this category are comprised with consulting, professional services, office and general supplies, maintenance, repairs, and general operating costs. The increase is largely due to recognition of increased costs due to inflation. The maintenance budget includes \$2.1 million for sewer disposal fees, which is a 6.5% increase. Met Council wastewater treatment fees have increased 36% since 2020.

Transfers

Transfers make up 2% of the total expenditure budget for the City. Some of the proceeds from Electric will be distributed to the General Fund to support operations. The donation from the municipal liquor fund to Park funds has been removed for 2025 budget. This transfer will be returned if the liquor operations expand to the proposed two or three locations.



**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET**

Debt

The debt service levy for 2025 is \$1,692,196. This is \$317,289 or 23.08% higher than 2024 as a result of principal on debt issued in 2023. The debt budget is based on the debt service payment schedule for 2025. Total principal general obligation debt appropriations for 2025 are \$1,475,000 or about 2.0% of the total budgeted expenditures. Interest and fiscal charges for both bonded debt and internal loans in 2025 is \$1,835,367.

Franchise Fee

The City of Anoka has continued its franchise fee for 2025. Electric and Gas utility companies that service residents within the city borders are required to pay the City of Anoka a franchise fee. The City owns and operates its own electric utility, the Electric Fund chooses to pay the franchise fee to the General Fund rather than passing on to the customers at this time. The franchise fee expenditure within the Electric Fund makes up less than 1.3% of the total budgeted expenditures for 2025.

Merchandise for Resale and Depreciation

The balance of the City expenditure budget is made up of depreciation in the internal service and enterprise funds, and merchandise for resale in the Golf and Liquor Funds. Depreciation budgets are determined based on prior year actual depreciation calculations. Merchandise for resale is determined by comparing prior year sales and projections for 2025. Liquor merchandise has reduced do the closure of the west store. The Council will work on development of the liquor operations in 2025, which will result in increased merchandise costs. These two budget items make up 7.2% of the expenditure budget.

Expenditure Budgets by Fund

The City's 5 largest programs in 2025 account for 77.83% of the appropriation budget and are as follows:

Electric Utility	\$34.3 million
Public Safety	\$9.5 million
Water/Sewer/Storm	\$6.1 million
Parks and Recreation	\$3.0 million
Internal Services	\$3.0 million

FUND BALANCE

Fund balance is the difference between a fund's assets and liabilities as a result of accumulated excess revenues over expenditures over past years. The City incorporates fund balance goals to meet its short and long-term needs. Fund balance goals are established by staff and council to provide for cash flow needs, capital purchases, emergency contingency and other special needs identified. The City adopted a fund balance policy in 2011 (see finance policies). The City strives to maintain at least 30% of annual General Fund operating expenditures in fund balance reserves.

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

General Fund

The General fund balance is budgeted to be close to 30% of general fund operational expenditures by then end of 2025. The 2023 decrease in fund balance is the result of emergency road repairs due to the harsh freeze/thaw cycles from the winter 2022-2023. The City Council is placing a priority on rebuilding fund balances for future budgets.

The General Fund consist of 25 budgeted departments and is a major fund for the operations of the City. As the chart to the right reflects, fund balance has been utilized to supplement tax and fee revenues in the past ten years, allowing the Council to keep levy increases to a minimum. To maintain fund balance goals, City Council will need to form future budgets that minimize use of fund balance and build reserves.

Employee services continue to be the largest expenditure in the general fund, at 58.2% of the total budget. The 2.7% increase in 2025 general fund employee services budget reflects retirements, cost of living increases, increases to insurance premiums, and changes to staff. The City projects increases to this expenditure function in the years to come to fluctuate mainly as a result of rising insurance costs, and the eventual departure and replacement of staff with high longevity.

GENERAL FUND BALANCE TEN-YEAR TREND

Fiscal Year	Revenues	Expenditures	Net Transfers	Fund Balance	% of Expenditures
2013	\$9,409,186	\$ (9,660,669)	\$ (50,000)	\$5,871,997	60.8%
2014	10,225,093	(9,766,407)	(860,000)	4,880,834	50.0%
2015	10,513,694	(9,996,014)	271,000	5,669,514	56.7%
2016	11,241,606	(10,709,631)	(1,630,650)	4,570,839	42.7%
2017	11,683,534	(11,337,694)	(180,000)	4,736,679	41.8%
2018	11,904,142	(11,607,627)	(69,500)	4,963,693	42.8%
2019	11,883,599	(11,975,644)	196,500	5,068,148	42.3%
2020	13,232,280	(12,707,037)	500	5,593,891	44.0%
2021	11,906,962	(12,579,456)	1,100,000	6,021,397	47.9%
2022	13,449,198	(14,508,490)	1,205,000	6,167,105	42.5%
2023	14,251,651	(16,283,494)	700,000	4,835,262	29.7%
Budget 2024	15,027,006	(15,610,506)	578,500	4,830,262	30.9%
Budget 2025	16,075,502	(16,998,494)	922,992	4,830,262	28.4%

Special Revenue Funds

There are 8 separate special revenue funds, with a total budgeted change to fund balance in 2025 of (\$131,067) due to planned use of fund balance. There were amended appropriations for 2024, which will bring the projected 2025 fund balance to \$551,164 which is a 78.8% reduction. The Urban Redevelopment funded land purchases near the Greens of Anoka tax increment district, and the Police special revenue utilized one time state aid. These line items will be part of the 2024 budget adjustment process. Future budgets will be formed minimizing use of fund balances in special revenue. The goal for special revenue funds is for existing fees to support the services accounted for in each fund with neither a large accumulation of fund balance nor a large gap in funding requiring use of that fund balance.

Capital Project Funds

There are 5 capital project and 5 tax increment funds within the capital project funds. These funds account for 90.1% of all capital expenditures in 2025. Fund balances are projected to increase \$667,864 or 731% in 2025 due to a combination of increased tax increment funds, municipal state aid revenue, and transfers in from other funds. As tax increment revenue grows in the TIF funds, annual payments on debt will be reviewed. When possible, the City will decertify TIF districts early to return the property to the tax rolls. No decertification is expected for 2025 or 2026.

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

The overall governmental fund balances (excluding HRA) are projected to increase by \$248,669 in 2025. The largest portion of the fund balance increase is in TIF districts due to increased tax increment revenue. This revenue will be spent on district obligations. All other governmental funds have a combined fund balance decrease of \$484,875, including budgeted use of fund balance of \$216,397

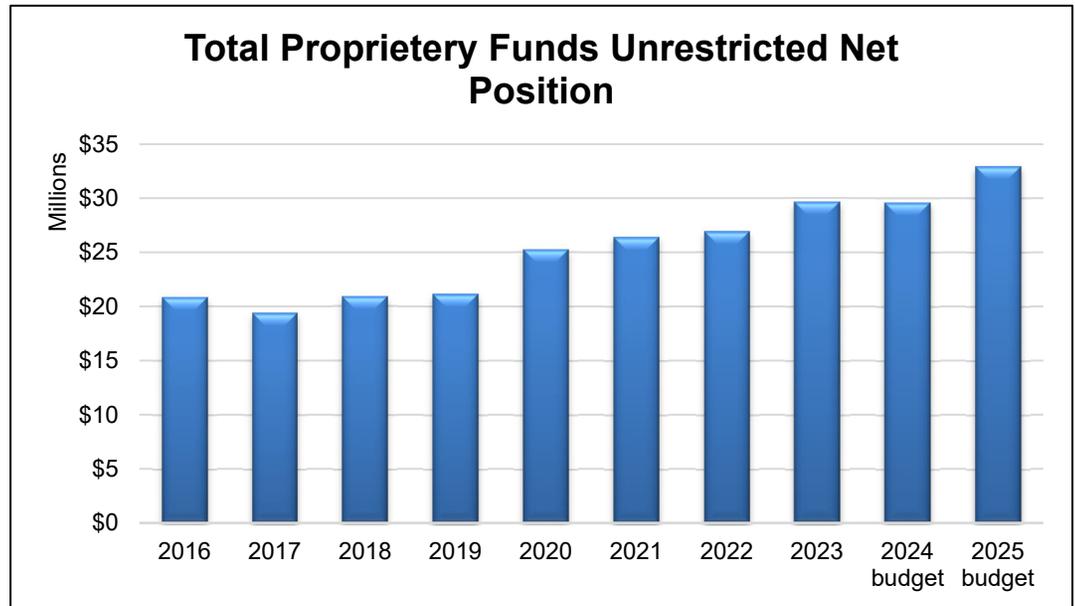
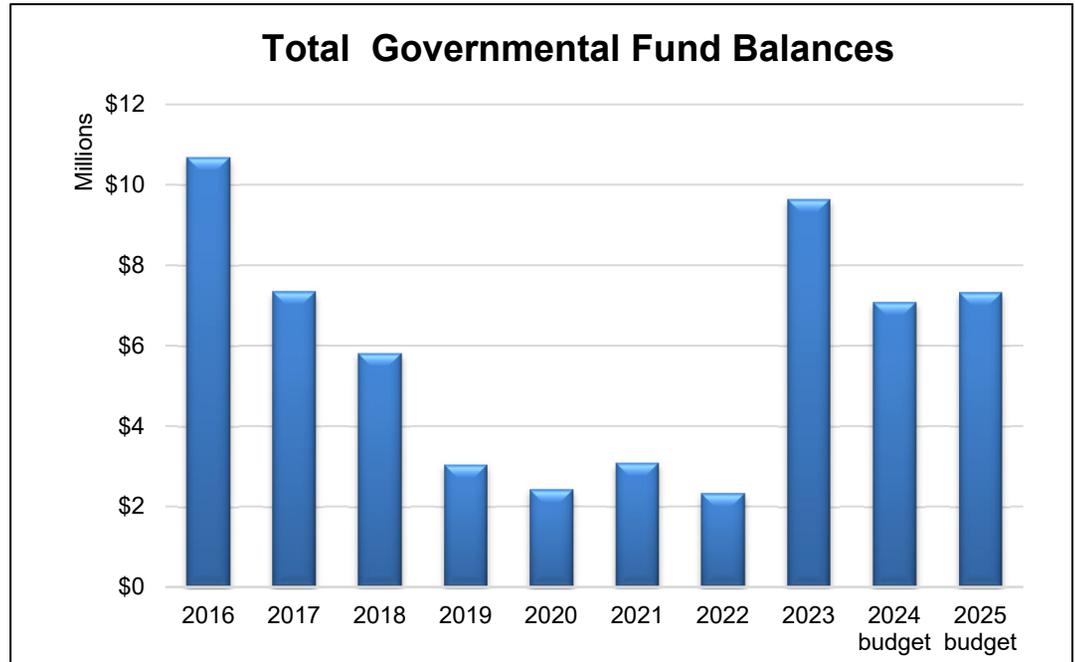
Enterprise Funds

There are 7 enterprise funds with a total projected fund net position at the end of 2025 of \$84,270,020. The projected unrestricted net position is \$32,936,184 which is an 11.3% increase from 2024. The increase can be attributed to rate and fee increases, as well as reduced costs for purchased power in 2024 due less electric demand than projected. The electric utility also realized fewer cost increases to infrastructure items, such as transformers, than budgeted. Unrestricted net position can be used to meet financial obligations, and some use of the net position is expected for 2026.

Internal Service Funds

There are 4 internal service funds that administer costs related to the central garage, technology, liability insurance, and retirement costs. Costs from these funds are allocated out to the other funds and any gain or loss is allocated at year end. The 2025 budget reflects a projected decrease to net position of 7.8%. The central garage fund will use approximately 5% of its accumulated fund balance to purchase maintenance equipment in 2025.

The overall proprietary net position is projected to increase by \$3,335,645 in 2025 mainly through increases to rates and fee collection in the utility funds. The liquor department has a budgeted loss of \$48,380 due to the closure of one store in 2023. The construction of a new store or stores will require bond issue. The golf fund will use some net position for operations. Internal service funds are budgeted to use \$264,780 of accumulated fund balances to minimize expense allocations and complete capital purchases.



CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

2025 Fund Balance/Net Position Projections

	2023 Balance	2024 Adopted Changes*	2025 Beginning Balance	2025 Adopted Changes*	2026 Projected Balance
General Fund	4,835,262	(5,000)	4,830,262	-	4,830,262
Special Revenue					
Urban Redevelopment	1,450,516	(1,209,100)	241,416	83,200	324,616
Round Up	4,837	-	4,837	-	4,837
Police	807,528	(572,000)	235,528	(209,317)	26,211
Cemetery	406,095	(139,870)	266,225	(7,080)	259,145
Parking	(95,905)	5,200	(90,705)	-	(90,705)
Lodging	24,930	-	24,930	2,130	27,060
Debt Service	2,051,092	(315,851)	1,735,241	(288,128)	1,447,113
Capital Projects					
Building Improvements	10,844,994	(437,360)	10,407,634	(148,500)	10,259,134
State Aid Construction	(2,972,452)	-	(2,972,452)	-	(2,972,452)
Street Renewal	(1,102,281)	58,810	(1,043,471)	276,990	(766,481)
Park	527,386	(71,222)	456,164	(194,170)	261,994
City TIF	(7,141,167)	115,969	(7,025,198)	733,544	(6,291,654)
Governmental funds	9,640,835	(2,570,424)	7,070,411	248,669	7,319,080
Enterprise					
Electric	50,459,107	306,462	50,765,569	3,315,806	54,081,375
Water	13,859,538	(10,159)	13,849,379	175,674	14,025,053
Sewer	7,027,854	(9,130)	7,018,724	(54,760)	6,963,964
Storm Sewer	5,910,310	462,279	6,372,589	295,824	6,668,413
Liquor	644,100	(258,650)	385,450	(48,380)	337,070
Golf	2,074,742	(83,203)	1,991,539	(210,839)	1,780,700
Recycling	354,995	11,320	366,315	47,130	413,445
Internal Service					
Garage	1,845,891	(407,270)	1,438,621	(218,040)	1,220,581
Information Systems	443,120	(131,907)	311,213	(46,740)	264,473
Insurance	657,499	30,020	687,519	72,170	759,689
Employee Benefits	(103,689)	25,000	(78,689)	7,800	(70,889)
Proprietary funds	83,173,467	(65,238)	83,108,229	3,335,645	86,443,874
HRA - Component Unit					
HRA	1,295,497	10,113	1,305,610	27,336	1,332,946
HRA TIF	1,505,934	75,152	1,581,086	44,147	1,625,233
HRA Debt Service	33,314	(27,433)	5,881	367	6,248
HRA Funds	2,834,745	57,832	2,892,577	71,850	2,964,427

*Projected changes are based on adopted budgets and pending adjustments

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

GENERAL FUND

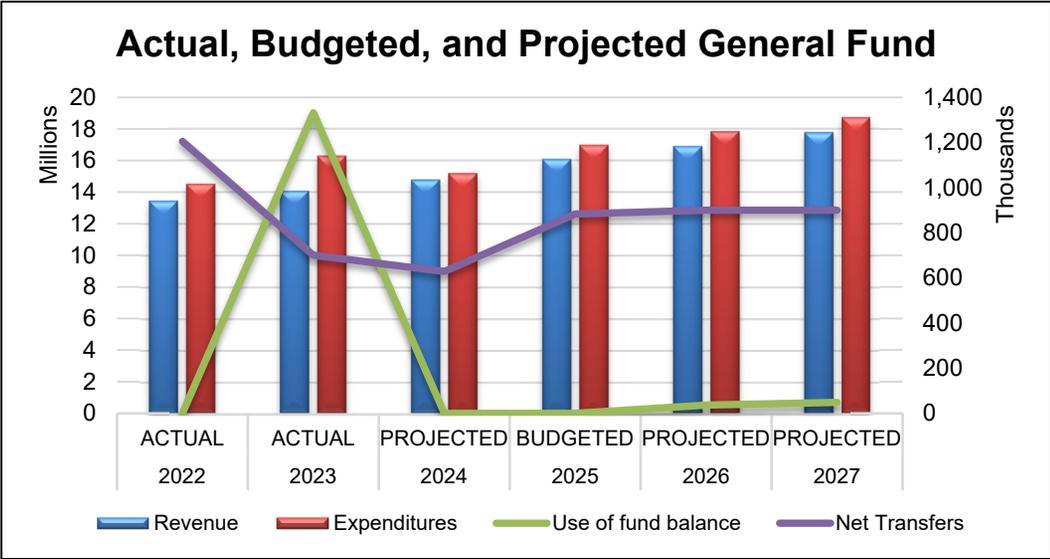
Property tax revenue is the amount needed to fill the gap between budgeted revenues and appropriations. The average increase in the levy for the General Fund for years 2025-2030 is projected to be about 7.22%. This projection reflects basic increases in the levy for operations, capital and debt. The projected impact to the average property’s annual liability is approximately 4.5%. The impact of the total levy will be diminished by expected tax capacity growth from development in the Greens of Anoka tax increment district. Average annual operating appropriations are projected to increase 4.9% due to increases in salary, insurance and price index of supplies. Projected appropriation amounts may be reduced through cuts or increased as a result of unexpected costs or revenues. Property tax revenue sources may always change through reduced appropriations or changes in other revenue sources.

Tax base growth or decline is used as a guide in keeping property taxes at a reasonable level. Redevelopment and new projects help increase the tax base. In the current environment the tax base, or taxable market value, increased 8.26% for taxes payable in 2024. A projected decrease in the base for taxes payable in 2025 is 1.15%. The decrease to the tax base in 2025 is due to property valuations in January 2024. The federal interest rate was actually reduced in 2024, bringing the total change from a federal rate of 5.25-5.5%% in July 2024 to a December rate of 4.25-4.5%. The City continued to see mixed results in the attempt to cool the housing market. Most properties had estimated market value decreases averaging 2.3% but some properties, in particular higher end residential homes, experienced small market value increases. This results in property tax increases for residential customers that can vary from a city levy increase of 4.3% to 16%. An increase in tax base can sometimes translate into a decrease in the tax capacity rate unless other factors are adjusted by the state, or the city increases the levy which is the case for 2025.

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

General Fund intergovernmental revenues are anticipated to decrease in 2025 by 10%. This reduction is the result of one time use funds in 2024 in the police department, and a decrease to budgeted local government aid. Local government aid is derived from sales tax revenues and is allocated by the state legislature. In 2023 the formula for aid allocation was updated so that annual changes reflect the individual city’s changes in need versus changes in overall need which should result in more stable aid amounts going forward. The limit on annual decreases is set at the lessor of \$10 x city population (\$181,780) or 5% of the previous year’s levy (\$507,365).

The graph shown to the right reflects revenues, expenditures, use of fund balance and net transfers for 2022 through 2027. 2022 and 2023 actual numbers, along with budget adjustments, predicted cost increases and other statistical information are used to project 2024 actual outcomes, budget 2025 and project 2026 and 2027.



CITY OF ANOKA, MINNESOTA

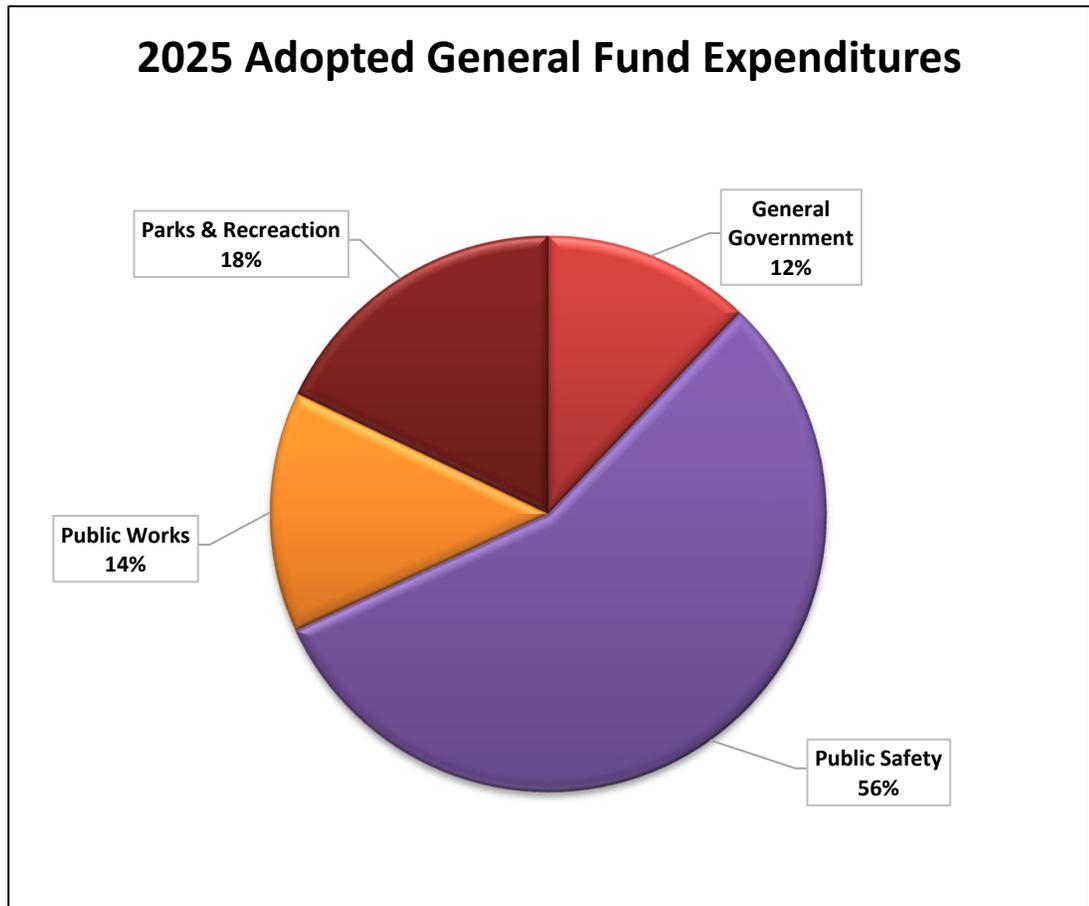
2025 ADOPTED BUDGET

In 2025 city property owners will experience an increase in property taxes. Although the total levy increase was 10.17%, the tax capacity rate increased, and many property owners experienced market value decreases. This increase to levy and decrease to values results in increases to the City portion of property taxes that range from 4.3% to 16%. If property values had remained the same as 2024, the increase due to the tax levy and tax rate would have been 14.5%. Changes in fiscal disparities and contributions along with increased values fluctuate. The City is always strategizing to cope with the fluctuation in state aids and property values.

Licenses, permits, and fines, include building permits, are volatile depending on new construction and remodeling projects. Based on projected construction projects, increased permit fees, the current economy and historical information, revenue is projected to increase 45.8% compared to 2024. Permit activity is expected to be comparable in 2025 however permit and inspection costs have risen to cover the cost of consultants performing these tasks. An FTE was removed in 2024 since staff have found the use of the consultant to allow for faster processing time and more reliable outcomes. Fines include penalty for code violations in the city. These change year to year depending on enforcement and compliance but have increased overall since increased enforcement efforts were enacted in 2019.

Various programs throughout the city generate charges for services including police services like traffic detail and park services like swimming lessons. These charges vary depending on the need for service. Charges for services are forecast to increase approximately 24.3% over 2024. Interest revenues have been budgeted at a 25% increase compared to 2024. The last federal rate decrease was December 2024, and staff are projecting no immediate changes. Revenue excluding property taxes, interest and transfers is expected to increase around 5.1% annually over the next three years.

General Fund expenditures account for 23.8% of the City's total expenses. The chart to the right reflects the General Fund expenditure budget by function. The General Fund revenue and appropriation budgets are both \$17,098,494 which is balanced with transfers in from the Electric fund. There is no use of fund balance budgeted for 2025. There is an increase in both revenues and appropriations when compared to 2024 of \$1,371,488 or 8.72%. The increase is the result of cost of living increases to salary, increased costs for supplies and services, and a decrease in capital expenditures. Capital outlay budget decreased 26.5% for 2025 when compared to 2024 during as some projects and equipment needs have been delayed. Capital expenses are projected to increase in 2026 and 2027 as part of the capital improvement and equipment replacement funding plans.

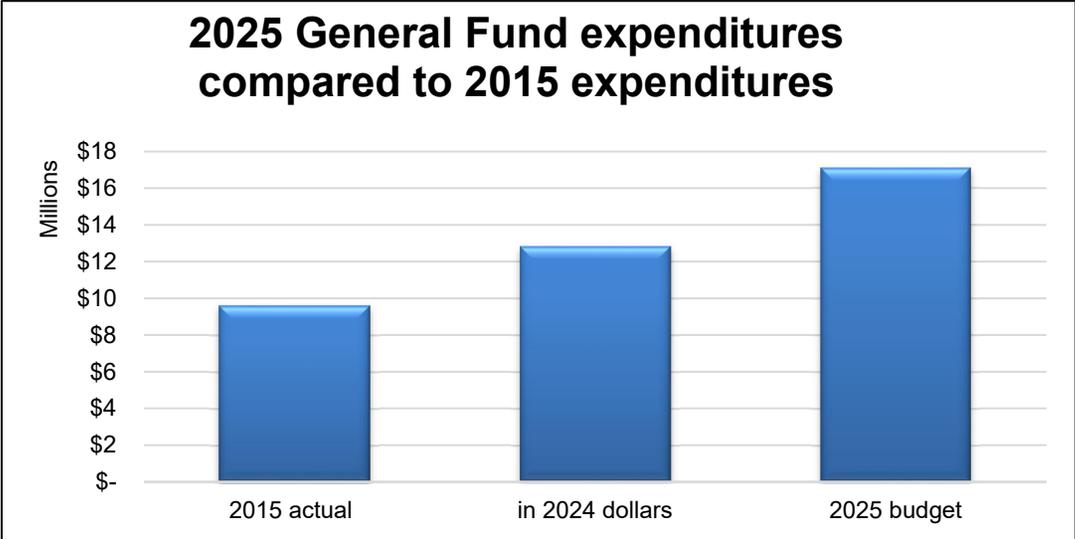


CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

For 2025, the budget was prepared with the primary intention of maintaining core services and continuing to improve infrastructure throughout the city while trying to minimize property tax increases for the average taxpayer. In 2024 the departments were asked to provide financial information by program within a department. The City Council, through recommendations of city staff, is increasing the General Fund operating expenditures by 8.72% in 2025. City Council and staff continue to focus on providing quality service to its citizens for the 2025 budget and beyond. The council feels that overall long-term goals of preparing for the future and maintaining current services are met with this budget. The budget was specifically prepared to meet the budget goals, while assuring efficiency and effectiveness in all positions.

The graph and chart below take 2015 actual expenditures for the General Fund and converts it to 2024 dollars before comparing it to the 2025 budget. When comparing the current budget to actual expenditures from 2015, general fund expenditures are approximately 33.2% higher. The highest increase is in professional services, which reflects the change from building inspection being a salaried position to a consultant based professional service expense. Salary expenditures were about 21.5% higher in 2025 when compared to 2015 converted to 2024 dollars, much of which can be attributed to significant increases to insurance costs over the years as changes in union pay structures and comparable worth studies. The City continues to see some costs savings by continuing its early retirement program and plans to have some positions replaced by retirement in 2025 as well.



	Operating budget 2015 actual	In 2024 dollars	2025 budget
Employee Services	\$6,139,114	\$ 8,191,671	\$ 9,956,296
Supplies	211,377	282,049	521,400
Professional Services	1,146,256	1,529,496	3,226,950
Maintenance	1,358,682	1,812,945	2,180,908
Contractual Fire	535,500	714,540	853,440
Capital Outlay	133,988	178,786	126,000
Contingency	-	-	90,500
Transfers	94,000	125,428	143,000
	\$9,618,917	\$ 12,834,915	\$17,098,494

https://www.bls.gov/data/inflation_calculator.htm

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET**

DEBT OVERVIEW

The City of Anoka holds an AA+ G.O. debt rating from Standard & Poor's. The City's total outstanding bonded debt on December 31, 2024, was \$44,940,000. The City took advantage of low interest rates on bond issuance from 2020 to 2023 to complete several infrastructure projects. Future bond issuance will be reviewed for cost benefits of delaying the project for lower interest rates, or completing the project sooner to avoid increased project expenses. Bonding is being analyzed for projects in liquor operations, golf operations, and the sewer utility.

The total debt principal and interest due in 2025 is \$3,9630,129 which is funded by the debt service levy of \$1,692,196, special assessments of \$500,000, use of bonding for abatement interest of \$543,633 and \$124,458 in transfers from TIF Funds. The remaining principal and interest is paid with water, sewer and storm water utility fees. Tax abatement bonds that mature in 2026 will either be refunded or paid from development proceeds. As depicted in the table below, debt service requirements increased 12.8% for 2025. Excluding the temporary abatement bonds, debt service requirements will average \$2.8 million annually until 2034 when the Rum River Ramp debt is fully matured. Minnesota state law limits the amount of general obligation debt for any municipality to 3% of market value of taxable property, estimated to be \$2,413,710,400 in 2024. This limitation provides reasonable assurance of the municipality's ability to make payments on obligations. The legal debt limit for Anoka is \$72,411,312. The responsible use of debt limits the use of current and future sources which are needed to be used to pay for current financing.

Year	General Obligation Bonds			Revenue Bonds			TOTAL		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	1,780,000	1,314,729	3,094,729	300,000	235,400	535,400	2,080,000	1,550,129	3,630,129
2026	12,540,000	981,713	13,521,713	310,000	224,900	534,900	12,850,000	1,206,613	14,056,613
2027	1,685,000	652,771	2,337,771	320,000	214,000	534,000	2,005,000	866,771	2,871,771
2028	1,855,000	594,796	2,449,796	335,000	202,425	537,425	2,190,000	797,221	2,987,221
2029	1,735,000	534,496	2,269,496	345,000	190,175	535,175	2,080,000	724,671	2,804,671
2030	1,680,000	479,028	2,159,028	355,000	177,525	532,525	2,035,000	656,553	2,691,553
2031	1,750,000	428,544	2,178,544	365,000	164,250	529,250	2,115,000	592,794	2,707,794
2032	1,800,000	378,184	2,178,184	375,000	151,775	526,775	2,175,000	529,959	2,704,959
2033	1,850,000	326,904	2,176,904	390,000	140,300	530,300	2,240,000	467,204	2,707,204
2034	1,335,000	285,011	1,620,011	400,000	128,450	528,450	1,735,000	413,461	2,148,461
2035	1,370,000	253,654	1,623,654	415,000	116,225	531,225	1,785,000	369,879	2,154,879
2036	1,390,000	219,985	1,609,985	430,000	103,470	533,470	1,820,000	323,455	2,143,455
2037	1,425,000	183,734	1,608,734	330,000	91,825	421,825	1,755,000	275,559	2,030,559
2038	1,455,000	144,561	1,599,561	340,000	81,355	421,355	1,795,000	225,916	2,020,916
2039	1,505,000	102,946	1,607,946	350,000	69,000	419,000	1,855,000	171,946	2,026,946
2040	1,040,000	66,743	1,106,743	365,000	54,700	419,700	1,405,000	121,443	1,526,443
2041	960,000	40,598	1,000,598	380,000	39,800	419,800	1,340,000	80,398	1,420,398
2042	610,000	19,250	629,250	395,000	24,300	419,300	1,005,000	43,550	1,048,550
2043	265,000	5,300	270,300	410,000	8,200	418,200	675,000	13,500	688,500
	\$ 38,030,000	\$ 7,012,945	\$ 45,042,945	\$ 6,910,000	\$ 2,418,075	\$ 9,328,075	\$ 44,940,000	\$ 9,431,020	\$ 54,371,020

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
Principal and Interest by Fund**

Year	301 - 2020A Street Improvements		303 - 2023A Street Improvements		305 - 2016A Event Center		310 - 2023B Tax Abatement		376 - 2021A Park Maintance/LETC	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	385,000	104,348	220,000	109,969	140,000	10,500	-	543,633	260,000	95,255
2026	325,000	90,148	230,000	100,969	150,000	7,600	10,765,000	271,816	265,000	90,005
2027	185,000	79,948	235,000	91,669	150,000	4,600	-	-	275,000	84,605
2028	195,000	72,348	245,000	82,069	155,000	1,550	-	-	280,000	79,055
2029	205,000	64,348	255,000	72,069	-	-	-	-	285,000	73,405
2030	210,000	58,148	160,000	63,769	-	-	-	-	290,000	67,655
2031	215,000	53,898	165,000	57,269	-	-	-	-	295,000	63,280
2032	220,000	49,548	175,000	50,469	-	-	-	-	300,000	60,155
2033	225,000	45,098	180,000	43,369	-	-	-	-	300,000	56,705
2034	230,000	40,548	190,000	36,919	-	-	-	-	305,000	52,923
2035	235,000	35,839	195,000	31,144	-	-	-	-	310,000	48,770
2036	235,000	30,963	200,000	25,094	-	-	-	-	315,000	43,450
2037	240,000	25,915	205,000	18,509	-	-	-	-	320,000	37,100
2038	245,000	20,640	210,000	11,375	-	-	-	-	325,000	30,650
2039	255,000	15,076	220,000	3,850	-	-	-	-	330,000	24,100
2040	260,000	9,218	-	-	-	-	-	-	340,000	17,400
2041	265,000	3,114	-	-	-	-	-	-	345,000	10,550
2042	-	-	-	-	-	-	-	-	355,000	3,550
2043	-	-	-	-	-	-	-	-	-	-
	\$ 4,130,000	\$ 799,139	\$ 3,085,000	\$ 798,510	\$ 595,000	\$ 24,250	\$ 10,765,000	\$ 815,449	\$ 5,495,000	\$ 938,613

CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

Principal and Interest by Fund

Year	378 - 2022A Law Enforcement Ctr		379 - 2014A Rum River Ramp		601 - 2020A, 2022B & 2023A Water Infrastructure		602 - 2020A & 2023A Sewer Infrastructure		603 - 2016B, 2020A & 2023A Storm Drain Infrastructure	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	140,000	132,900	330,000	129,328	290,000	255,636	85,000	49,755	230,000	118,806
2026	145,000	127,200	350,000	117,478	300,000	243,836	85,000	46,355	235,000	111,206
2027	150,000	121,300	365,000	106,753	315,000	231,636	90,000	42,855	240,000	103,406
2028	155,000	115,200	480,000	94,078	330,000	218,736	95,000	39,155	255,000	95,031
2029	160,000	108,900	480,000	79,078	345,000	205,336	95,000	35,355	255,000	86,181
2030	170,000	102,300	490,000	63,009	355,000	191,636	95,000	32,055	265,000	77,981
2031	175,000	95,400	520,000	45,900	370,000	177,836	105,000	29,105	270,000	70,106
2032	180,000	89,200	535,000	27,965	380,000	164,861	110,000	25,905	275,000	61,856
2033	190,000	83,650	555,000	9,435	395,000	152,961	110,000	22,605	285,000	53,381
2034	195,000	77,875	-	-	405,000	140,586	110,000	19,580	300,000	45,031
2035	200,000	71,950	-	-	420,000	128,628	115,000	16,741	310,000	36,808
2036	205,000	65,875	-	-	430,000	116,121	120,000	13,710	315,000	28,243
2037	210,000	59,650	-	-	445,000	103,039	120,000	10,485	215,000	20,861
2038	215,000	52,469	-	-	455,000	89,108	125,000	7,030	220,000	14,645
2039	225,000	44,219	-	-	470,000	73,174	130,000	3,364	225,000	8,164
2040	235,000	35,300	-	-	400,000	55,103	65,000	748	105,000	3,675
2041	245,000	25,700	-	-	380,000	39,800	-	-	105,000	1,234
2042	255,000	15,700	-	-	395,000	24,300	-	-	-	-
2043	265,000	5,300	-	-	410,000	8,200	-	-	-	-
	\$ 3,715,000	\$ 1,430,088	\$ 4,105,000	\$ 673,021	\$ 7,290,000	\$ 2,620,534	\$ 1,655,000	\$ 394,803	\$ 4,105,000	\$ 936,616

CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

CAPITAL IMPROVEMENTS

The Capital Improvement Plan (CIP) is a flexible plan based upon long-range planning and financial projections, which schedules the major public improvements that may be incurred by the City over the next five years. Flexibility of the CIP is established through annual review and revision, if necessary. The annual review assures that the program will become a continuing part of the budgetary process and that it will be consistent with changing demands as well as changing patterns in cost and financial resources. Funds are appropriated only for the first year of the program, it is then included in the annual budget. Because the CIP process occurs prior to the budget process, the actual budgeted amounts may vary.

The CIP serves as a tool for implementing certain aspects of the City's comprehensive plan, therefore, the program describes the overall objectives of City development, the relationship between projects with respect to timing and need, and the City's fiscal capabilities.

The CIP can help assure:

- A systematic approach to planning and initiating capital projects affording the opportunity to plan the location, timing and financing of needed public improvements.
- The development of a realistic program of capital spending within the City's projected fiscal capability to finance such projects, avoiding sharp change in the tax levy or bonded indebtedness.
- The coordination of public and private improvement projects permitting adequate time for design and engineering to eliminate duplication of effort and expense.
- The expenditure of public funds that are compatible with the City's adopted Comprehensive Plan.
- That the public is kept informed of the proposed future projects and expenditures.
- That private investors are aware of the City's long-range development program so that they may guide their development in a way that is compatible with the City's program.
- Aid in achieving federal, state and/or county participation by providing the necessary planning and lead time for successful application for grants.

The CIP process begins with departments editing and updating existing plans from previous years and adding or deleting projects. Once this is completed Finance does an analysis of funding requirements and any related prioritization is done by the city manager. The analysis includes a review of projected working capital amounts available for the projects, any operating cost adjustments as a result of the improvement and the impact of future funding needs is determined. The mayor and council then use the compiled information in the CIP and Equipment Replacement Plan (ERP), along with the results of public discussion, to determine which projects are to proceed and exactly how they will be funded.

The ERP is a twenty-year forecast of equipment needs in the City of Anoka. It is intended to inform the Council and citizens to the major equipment needs on the horizon. The first year of the plan is included in the budget process and the remaining nineteen years represent an estimate of equipment needs and funding capabilities of the city. Funding requirements vary from year to year. In order to maintain a fairly consistent levy each year, the twenty-year schedule is projected with a short term 6% inflation factor, with a historical factor of 2% being applied to longer term projections. The dollar need in the garage fund for budget year 2025 is \$825,100.

To more accurately determine the cash flow requirements to fund the equipment needs in the garage fund the City increased the inflation factor by 4% in budget year 2023. This inflation factor will be adjusted annually until prices stabilize and the 2025 factor was reduced to 3.5% from 6%.

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET**

The table below depicts how approved capital projects will be funded in 2025. The projects described below were planned for 2025 during the CIP and ERP process. Both of these plans assist the City with budgeting.

2025 CAPITAL IMPROVEMENTS FUNDING SOURCES

<u>FUND</u>	<u>SOURCE</u>	<u>AMOUNT</u>	<u>PROJECT</u>	<u>AMOUNT</u>	
General	Transfer from Electric Fund	126,000	PD Radios	20,000	
			Aquatic Center floor	35,000	
			Aquatic Center pump/valve	71,000	
Cemetery	Current program revenues	22,920	Cemetery site 6	30,000	
			Use of fund balance	7,080	
Building Improvement	Use of fund balance	133,000	Walker Ramp caulking	35,000	
	Transfer from Electric Fund	75,000	HRRD Ramp Ingress/Egress	173,000	
Street Renewal	State Aid	1,943,700	2025 SSIP Lund/McKinley	2,200,000	
	Franchise fees	256,300			
Park Capital	Use of fund balance	180,000	Rum River Trail Crossing	150,000	
	Land sale	100,000	Stone House restoration	90,000	
Electric	Current revenues	6,511,899	Upper Rum River Stabilization	40,000	
			Infrastructure replacements	3,825,889	
			AMI metering project	1,386,000	
			Substation improvements	1,000,000	
			Bucket truck #143/11-94	250,000	
			Trailer #145	50,000	
			Golf greens mower	65,000	
Golf	Use of fund balance	65,000			
	Central Garage	Use of fund balance	153,040	JD Zero turn 54" mower	20,000
		Current revenues	65,960	Toro wide mower	100,000
Information Technology	Use of fund balance	15,000	Stump grinder	14,000	
			Field striper	20,000	
			Skid steer	65,000	
			2025 Computer replacement plan	15,000	
		<u>9,654,899</u>	<u>9,654,889</u>		

Impacts of operations

The capital improvement projects in the budget for 2025 impact operations in a variety of ways. Reliable operating cost estimates are necessary to determine specific ongoing expenses related to a project. Most replacements and improvements will reduce operating maintenance costs. Several new projects like those in Parks funds and new streets will enhance city services to residents with some direct impact on operations. Typically, recurring projects have minimal operating impact on current or future projects. Occasionally operational revenue increases are realized by completing upgrades or improvements. Capital projects with budgeted impacts to the operating budgets are detailed below.

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

FISCAL YEAR 2025 CAPITAL BUDGET IMPACT ON GOVERNMENTAL FUNDS OPERATING BUDGET					
CAPITAL BUDGET		ANNUAL OPERATING BUDGET IMPACT			
Department / Project	Amount	Personnel Costs	Other Operating Costs	Revenues	Total
General Fund Police Department					
Radio replacement	20,000	-	(200)	-	(200)
General Fund Parks and Recreation					
Refinish floors at Aquatic Center	106,000	-	(1,200)	-	(1,200)
Building Capitol Improvement Fund					
HRRD Ramp east ingress/egress	173,000	1,500	-	-	1,500
Walker Ramp joint caulking	35,000	-	-	-	-
Street Renewal Fund					
Lund and McKinley area SSIP	2,200,000	-	(10,000)	-	(10,000)
Park Dedication and Capital Funds					
Rum River trail crossing	150,000	2,500	-	-	2,500

Capital projects funded in the governmental funds for 2025 have no revenue impact to operations

The City projects a reduction to operating costs of \$7,400 annually for the maintenance and upkeep of the projects above. Decreased costs include savings from crack and pot hole fills, and reduction to professional cleaning to the pool floor. Increased costs include personnel time for snow removal on trails and at the ramp.

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

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

FISCAL YEAR 2025 CAPITAL BUDGET IMPACT ON ENTERPRISE FUNDS OPERATING BUDGET					
CAPITAL BUDGET		ANNUAL OPERATING BUDGET IMPACT			
Department / Project	Amount	Personnel Costs	Other Operating Costs	Revenues	Total
Electric Utility Fund					
Utility infrastructure reconstruction	3,780,899	(10,000)	(15,000)	-	(25,000)
Metering project year 2 initial deployment	1,386,000	(40,000)	40,000	-	-
Substation improvements	1,000,000	-	(15,000)	-	(15,000)
Bucket truck #143	250,000	-	(5,000)	-	(5,000)
Water, Sewer and Storm Utility Funds					
Trunk Hwy 47/7th Ave sewer upgrades					
Trunk storm sewer					
Golf Operations Fund					
Greens mower	65,000	(500)	-	-	(500)
Central Garage Internal Service Fund					
Wide area mower	100,000	(700)	-	-	(700)
54" zero turn mower	20,000	(200)	-	-	(200)
Skid steer	65,000	(800)	-	-	(800)
Field striper	20,000	(200)	(100)	-	(300)
Stump grinder	14,000	(100)	-	-	(100)
Information Technology Internal Service Fund					
2025 computer replacment plan	15,000	-	(2,000)	-	(2,000)

Capital projects funded in the enterprise funds for 2025 have no revenue impact to operations

The City projects a reduction in operating costs of \$49,600 annually for projects above. This cost savings is a result of newer equipment requiring less upkeep. The largest decrease continues to be the effect of electric utility infrastructure upgrades. Improvements to the substations and transformers result in less repairs.

Not all enterprise capital projects are listed. Only items the City projects an impact to the operating budget are included.

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

2025 CAPITAL IMPROVEMENTS

Following are detailed strategies for programs and funds to enable staff to accomplish the long-range goals for the City of Anoka.

Program Descriptions

In order to effectively plan for and manage the projects contained in a CIP, it is necessary to group similar activities in “Program Categories”. The City of Anoka’s activities are divided into five program categories which are:

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

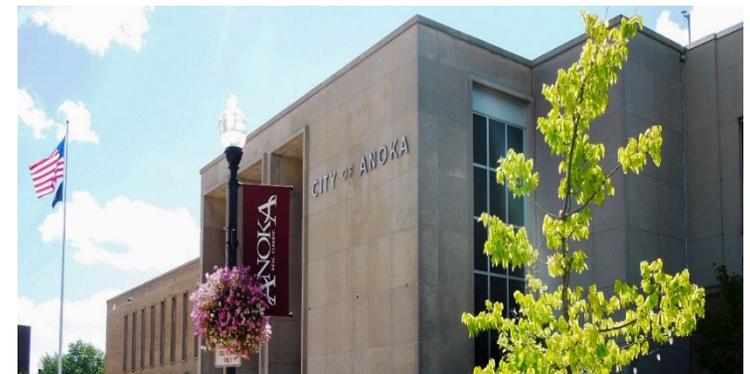
Utilities –The utilities program includes municipal electric, water, sanitary sewer, and storm water systems. The City underwent a cost of service and rate study for the electric, water and sewer funds with anticipated approval of rate increases effective mid-2025. The rate increases will support capital and operating expenses of the utilities. Runoff regulations and upgrades to the storm sewer system will need to be funded with future rate increases in that utility fund. Large sewer fund projects to ensure the security of lift stations may require additional rates increase and/or future bonding. The electric utility will fund infrastructure improvements and substation upgrades in 2025 and 2026 including a large metering project that will improve technology and responses. Anoka Municipal Electric rates continue to be supported by the purchased power adjustment, which is a direct pass through from the power supplier.

Transportation – The transportation program includes streets, sidewalks, traffic signs and signals, vehicular parking facilities and street lighting. A funding and implementation plan for repair and maintenance of Anoka roadways exists. Needs are identified and funded through State Aids, special assessments and annual franchise fees. This program identifies the most opportune time to repair streets. The street renewal project program was paused for 2025, but a street surface improvement project is planned for 2025 which is budgeted at \$2.2 million. The City will utilize municipal state aid and franchise fees to fund this project.

Parks, Cemetery, Aquatics and Golf – The parks program includes community parks, neighborhood parks, open spaces, recreational structures and facilities and cemetery infrastructure. The City has budgeted \$284,000 in new equipment for the golf course and park maintenance using a combination of the current revenues and use of fund balance. \$100,000 in land sale revenue is budgeted for capital park endeavors such as a trail connection for the Rum River Trail. Transfers from the Liquor fund have been paused due to the closure of the West store and reduced margins at the East store during planning of a relocation. The prospect for those transfers to return is dependent on the timeline of the relocation of East store and relocation and reopening of the West store.

General Public Buildings – The general public buildings include city hall, public safety, public works, park, and community buildings. The fund will use transfers from the Electric Utility and fund balance to make improvements to both parking ramps in the City.

Community Development – The community development program includes development and redevelopment throughout the city. The City has four active Tax Increment Financing (TIF) districts to assist with redevelopment within the city. All land purchases and preparation for redevelopment is complete in all districts. The City Council is reviewing several development plans from contractors.



CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

Summary of impacts on major funding sources

Building Capital Fund

The capital improvement fund balance at the beginning of 2024 was \$10,844,995 which includes \$10,203,667 in land held for resale. After completion of 2024 budgeted projects the fund has a projected 2025 beginning balance of \$10,755,429. The fund is budgeted to decrease \$148,500 in 2025. The current temporary tax abatement bonding will need to be paid back through sale of land held for resale in this fund or refunded before February 2026.



Electric Fund

The Electric fund had unrestricted net assets of over \$20.0 million at the end of 2023. About \$7.8 million of this is borrowed internally to other city funds to pay for redevelopment and land acquisitions. Temporary lending to other funds in 2023 that was repaid in 2024 was \$10 million. Another \$4.1 million is current outstanding utility receivables. The electric fund transferred \$700,000 in 2024 to the general fund to support tax-aided operations and \$75,000 to the building improvement fund. It is anticipated that approximately \$6.5 million will be spent on electric infrastructure, substation improvements, and metering in 2025. Another \$18.8 million is expected to be needed from 2026-2030 for additional infrastructure and equipment needs. The Electric fund will support governmental activities in 2025 with transfers out budgeted for \$1,000,000. With the existing cash balance in electric, the City may lend funds internally to pay for infrastructure or other improvements. The loans are typically 15 to 20 years in length with interest rates varying between 2.0% and 3.5%. These rates are more beneficial to the electric fund during times of low yields on invested cash, and more beneficial to the City in the form of allowing financing of projects without the high cost of debt issuance during times of high interest rates. Strategic rate adjustments will help pay for necessary infrastructure improvements along with covering operating costs and transfers.

General Fund

General fund reserves at year end 2023 were 29.7% of current operating expenditures. This is slightly below target level of reserves in the General Fund of about 30% and is due to emergency appropriations in 2023. The City will build back general fund reserves over time to consistently meet the recommended 30%. Capital expenditures in the General Fund in 2025 total \$126,000 and are funded by transfers from the Electric Utility with no impact to fund balance

Park Capital and Park Dedication Funds

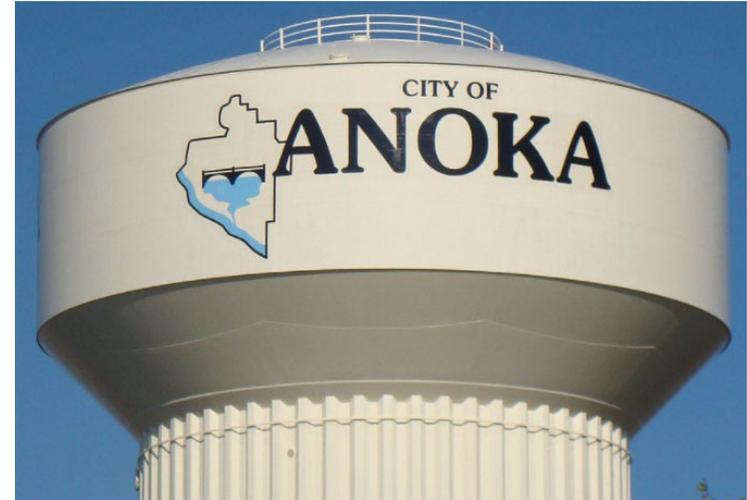
The Park Capital Improvement fund source for 2025 is a transfer into the fund from sale of a residential lot. Current budgeted projects for 2025 total \$280,000 and are dependent on that land sale to begin, with full construction coming in future budget cycles using grant funds. The Park Dedication fund is funded with dedication fees from new development. Over the last 5 years the City has invested over \$3.5 million in a variety of park projects including stabilization of the Mississippi and Rum Riverbanks. The City averages around \$700,000 a year in capital park improvements. At the end of 2023 balances in these park funds totaled \$527,386, with \$359,357 restricted for park improvements and amenities in newly developed areas. 2025 budgeted capital projects total \$280,000 using a combination of existing funds and land sales.

CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

Water, Sewer, Storm Water Funds

2025 infrastructure improvements in the water, sewer, and storm water funds total \$671,000. Current revenues are sufficient for current year projects related to sewer and storm water infrastructure needs. The water fund has no planned capital improvements in 2025. A cost of service and rate study in the water and sewer departments will be completed with projected rate increases effective in mid-2025. Rates for these utilities will increase to cover the rising costs of the infrastructure improvements and operations. In 2018, staff identified a need to expand the sewer capacity in the northwest quadrant of the city, and a lift station in the northeast of the city that is in a poor location and needs relocation. It will be necessary to issue revenue bonds to help pay for this project, which will be aligned with a County road project to mitigate costs. Maintenance and infrastructure costs of the city's storm water systems will continue to increase into the future and now include channel maintenance on the Rum River. Rates for water, sewer, and storm water are analyzed annually to ensure suitable revenues.



Street Renewal Fund

The City's Street Renewal fund has been put to good use over the past several years. Investments in street projects total more than \$25 million from 2020 to 2024 alone, including the City's portion of the large Highway 10 project including new service roads and underpasses. The City continues to invest in its street renewal program with an anticipated additional \$12 million invested from 2025-2030 in streets including the water, sewer and storm water infrastructure investments. The street renewal fund continues to generate revenues from a franchise fee, but street assessment revenue from renewal projects has been reallocated to debt service for bonding that covers the City governmental portion of these projects. New assessments for street surface improvement projects will be allocated to the Street Renewal fund for those projects. The fund deficit is projected to be just over \$766,000 after completion of the 2025 project. Future projects will require additional funding. Since 2000, approximately 23.8 miles, or 28% of the City roads, have been reconstructed. It is a goal of the city engineer to reconstruct roads at least once every 70 years or just under one mile per year.

Tax Increment Funds

The city currently has four active tax increment districts established for redevelopment. The HRA has two active tax increment districts established for redevelopment. There are no budgeted capital improvements in these districts for 2025.

The City's oldest district is the Enterprise Park district. This district was decertified on December 31, 2015 and will no longer receive tax revenues as a source of income. The Enterprise Park TIF district may lend unspent district TIF revenue to other TIF districts funding for redevelopment purposes. The Enterprise Park TIF district may continue to provide redevelopment funding sources for many years into the future using interest earnings and gains on sales of property.

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

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

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

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

The Greens of Anoka District will utilize tax increment revenues to pay for internal financing from the Enterprise TIF fund and Electric Utility fund. Land sale and development in this district is vital to meet internal debt obligations for 2025 to 2040. This area is part of a larger development area that includes possible improvements to Greenhaven Golf Course. The City is seeking immediate development of part of this area which is shown in the picture on the right. This district will be decertified by December 2040.

The HRA TIF district funds can be utilized city wide on scattered site redevelopment or to assist in a particular redevelopment project area. The oldest HRA TIF district was decertified on December 31, 2017, however the district will continue to collect internal lending and market property for sale. Proceeds can be used to lend to other TIF districts. The Historic Business district (decertification December 2033) has completed all projects and will use revenue to pay back internal debt. Once the internal debt is paid in full any remaining TIF revenue will be redistributed to the City, County and School District. The City and HRA plan to decertify this district early, as soon as 2026.

The HRA South Business district, decertification by December 2042, was sold to the City in 2024. Current TIF revenues do not support the principal and interest payments on internal and bonded debt. The City will use land sale revenue to pay down the associated debt and the increased revenues from development are expected to be sufficient for debt needs. Future needs may include annual levy for debt service or restructured internal lending. Development plans include an option for a relocated liquor store.

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



City of Anoka, Minnesota
Capital Improvement Plan
 2025 thru 2029

PROJECTS BY YEAR

Project Name	Department	Project #	Priority	Project Cost
2025				
Refinish Interior Floors	Aquatic Center	AC09-03	3	35,000
Paint Aquatic Center	Aquatic Center	AC24-02	2	25,000
Pump Lint Strainer Replacement	Aquatic Center	AC25-01	2	21,000
Filter Room Pipe/Valve Replacements	Aquatic Center	AC25-02	1	50,000
Walker Parking Ramp - Joint Caulking	Buildings	BM-MB-012	3	35,000
Preparation of Section 6 Blocks 1 - 3	Cemetery	CEM24 - 01	n/a	30,000
Substation Infrastructure Repair	Electric Utility	EU19-01	n/a	1,000,000
Conversion to AMI metering	Electric Utility	EU24-01	n/a	1,386,000
Replace fault finders	Electric Utility	EU25-04	n/a	500,000
Underground 7th & Main	Electric Utility	EU25-05	n/a	800,000
2025 Street Maintenance	Engineering	EN-21-03	2	275,000
Safe Routes To School	Engineering	EN-23-01	2	31,000
Rum River Dam Modification Project	Engineering	EN-24-04	2	500,000
Hwy 47 Corridor & BNSF Grade Separation Project	Engineering	EN-25-02	3	65,000
2025 SSIP Project - Lund Blvd & McKinley St	Engineering	EN-25-03	3	2,200,000
Stormwater Pond Iron Bench Enhancement	Engineering	EN-25-05	n/a	40,000
Bridal Suite	Greenhaven Golf Course	GC24-88	3	25,000
Ash Tree Removal	Greenhaven Golf Course	GH41-25	1	250,000
Golf Course Feature Assessment	Greenhaven Golf Course	GH42-25	1	10,000
HRRD Ramp East Ingress/Egress Access	Parking	BM-011	3	135,000
HRRD Ramp Add Bathrooms	Parking	BM-025	3	350,000
Planting Trees	Parks and Recreation	PR09-23	1	10,000
Rum River Trail - Rail Crossing	Parks and Recreation	PR10-01	1	736,000
Stone House Restoration Project	Parks and Recreation	PR16-01	4	90,000
Trail System Repairs & Preventative Maintenance	Parks and Recreation	PR17-04	n/a	80,000
Enloe Parking Lot Resurface	Parks and Recreation	PR21- 01	2	250,000
Upper Rum Riverbank Stabilization - trail repair	Parks and Recreation	PR23-01	2	40,000
Professional Services - Grant Writing	Parks and Recreation	PR24-05	2	20,000
Public Services- Maintenance Employee	Parks and Recreation	PR24-07	1	148,000
Mississippi River Oufall Repair	Storm Utility	SW-15-01	n/a	10,000
Blvd Landscape Maintenance	Streets	PS24-10	2	30,000
Sidewalk Extentions/Repairs	Streets	ST 20-01	3	50,000
Total for 2025				9,227,000
2026				
City Hall - Exterior Reseal	Buildings	BM-CH-001	3	45,000
City Hall - Tuck point exterior walls	Buildings	BM-CH-011	3	75,000
Walker Parking Ramp - Joint Caulking	Buildings	BM-MB-012	3	40,000
Conversion to AMI metering	Electric Utility	EU24-01	n/a	3,397,000
CRTV Development	Engineering	EN-09-02	3	400,000
Rum River Dam Gate Maintenance	Engineering	EN-09-04	n/a	1,600,000
Entrance Monument - East Main St	Engineering	EN-18-02	4	5,000
Safe Routes To School	Engineering	EN-23-01	2	310,000
Castle Field Signal - Flashing Yellow Arrow	Engineering	EN-23-07	n/a	32,500

Project Name	Department	Project #	Priority	Project Cost
7th Ave Entrance Monument	Engineering	EN-23-12	n/a	35,000
2026 Sreet Renewal Project	Engineering	EN-24-01	3	1,772,000
Rum River Dam Modification Project	Engineering	EN-24-04	2	2,000,000
West Main Street Mill & Overlay	Engineering	EN-24-05	3	305,000
2026 Mill & Overlay Program	Engineering	EN-24-07	3	1,138,000
Bridge Square Parking Lot Improvements	Engineering	EN-24-10	n/a	1,010,000
Anoka Agcultural Area Site	Engineering	EN-24-12	n/a	250,000
CSAH-9 & CSAH-116 Pavement Reconditioning Project	Engineering	EN-25-01	n/a	229,500
Hwy 47 Corridor & BNSF Grade Seperation Project	Engineering	EN-25-02	3	2,000,000
Stormwater Pond Iron Bench Enhancement	Engineering	EN-25-05	n/a	310,000
Bunker	Greenhaven Golf Course	GC10-04	1	200,000
Cart Path	Greenhaven Golf Course	GC14-21	1	600,000
Improve Patio and Add Wedding Site on East Side	Greenhaven Golf Course	GC17-02	4	100,000
Beautify Old Clubhouse Garbage Area	Greenhaven Golf Course	GC18-17	5	20,000
Elevator Extension	Greenhaven Golf Course	GC202101	3	220,000
#7 Tee Box	Greenhaven Golf Course	GC22-03	1	50,000
Put Clubhouse Irrigation on City Water	Greenhaven Golf Course	GC26-001	n/a	35,000
New Fleet of Golf Cars	Greenhaven Golf Course	GC26-111	n/a	475,000
Tee Renovation and Expansion	Greenhaven Golf Course	GH35-24	1	1,000,000
HRRD Parking Facility - add 4th parking level	Parking	BM-008	2	750,000
Add Solar Panels/Roof to HRRD Ramp	Parking	BM-013	3	150,000
HRRD Automated Parking Equipment	Parking	BM-021	5	100,000
Riverfront Park	Parks and Recreation	PR06-26	3	100,000
Planting Trees	Parks and Recreation	PR09-23	1	10,000
West Rum River Trail	Parks and Recreation	PR15-06	3	50,000
Stone House Restoration Project	Parks and Recreation	PR16-01	4	250,000
Emerald Ash Borer Removal	Parks and Recreation	PR22-04	1	40,000
Sunny Acres Park Improvement Project	Parks and Recreation	PR24-04	3	30,000
Professional Services - Grant Writing	Parks and Recreation	PR24-05	2	20,000
Emerald Ash Borer - Tree Treatment	Parks and Recreation	PR24-06	2	15,000
Multi-Park Improvements	Parks and Recreation	PR24-10	2	40,000
Sunny Acres Tennis/Pickleball Courts	Parks and Recreation	PR24-13	1	500,000
Elm Street Park Playground	Parks and Recreation	PR25-01	2	65,000
New PD A/C Chiller	Police	PD23-03	2	250,000
Mississippi River Oufall Repair	Storm Utility	SW-15-01	n/a	100,000
Main Street Bridge Repair/Maintenance	Streets	ST 15-04	3	245,000
Rum River Trail Bridge Repair/Maintenance	Streets	ST 16-03	2	50,000
Sidewalk Extentions/Repairs	Streets	ST 20-01	3	50,000
Plant Exterior Repairs at Wells 4 & 5	Water Utility	WU-004	3	40,000
Well Inspection and Repair	Water Utility	WU-008	3	65,000
Total for 2026				20,574,000

2027

Picnic Shelter	Aquatic Center	AC24-01	4	50,000
Public Service & Electric Building Relocation	Buildings	BM-PW-011	5	52,000,000
Preparation of Section 6 Blocks 1 - 3	Cemetery	CEM24 - 01	n/a	345,000
Courthouse Project	Electric Utility	EU23-03	n/a	0
Highway 47 Overpass	Electric Utility	EU26-02	n/a	500,000
2017 Chevy Silverado #17-07	Electric Utility	EU27-01	n/a	60,000
East River Road Improvement Project	Engineering	EN-15-04	4	720,000
Garfield Street Relignment Project	Engineering	EN-15-08	n/a	1,131,500
Entrance Monument - East Main St	Engineering	EN-18-02	4	65,000
Bunker Lake Blvd Sewer Extension	Engineering	EN-19-08	3	60,000
SSIP Project - McKinley Park	Engineering	EN-20-03	3	800,000
Greenhaven Hole 15 Realignment	Engineering	EN-20-08	n/a	409,400

Project Name	Department	Project #	Priority	Project Cost
2027 Street Renewal Project	Engineering	EN-24-02	3	1,960,000
Rum River Dam Modification Project	Engineering	EN-24-04	2	9,450,000
East Main Street Mill & Overlay	Engineering	EN-24-06	3	240,000
2027 Mill & Overlay Program	Engineering	EN-24-08	3	1,207,000
Hwy 47 Corridor & BNSF Grade Separation Project	Engineering	EN-25-02	3	32,000,000
Bunker	Greenhaven Golf Course	GC10-04	1	200,000
New Partitions in Banquet Rooms	Greenhaven Golf Course	GC14-02	5	70,000
Cart Path	Greenhaven Golf Course	GC14-21	1	200,000
HRRD Parking Facility - add 4th parking level	Parking	BM-008	2	4,500,000
Add Solar Panels/Roof to HRRD Ramp	Parking	BM-013	3	1,500,000
Rum River Pedestrian Bridge - repaint	Parks and Recreation	PR06-31	3	150,000
CR 116 Pedestrian Bridge - repaint	Parks and Recreation	PR06-32	4	150,000
Anoka Station Park	Parks and Recreation	PR06-48	4	345,000
Planting Trees	Parks and Recreation	PR09-23	1	10,000
Trail System Repairs & Preventative Maintenance	Parks and Recreation	PR17-04	n/a	80,000
Trail System Connections	Parks and Recreation	PR18-06	3	75,000
JW Park - Skate Park Reconstruction	Parks and Recreation	PR22 - 02	1	600,000
Emerald Ash Borer Removal	Parks and Recreation	PR22-04	1	40,000
Sunny Acres Park Improvement Project	Parks and Recreation	PR24-04	3	450,000
Grant Tot Lot Rehabilitation	Parks and Recreation	PR25-02	2	30,000
8 1/2 Av Lift Station	Sanitary Utility	SW-016	n/a	250,000
Lift station #8 and force main	Sanitary Utility	SW-026	2	2,310,000
Trunk Storm Sewer Improvements	Storm Utility	SW-16-02	3	150,000
Blvd Landscape Maintenance	Streets	PS24-10	2	30,000
Sidewalk Extensions/Repairs	Streets	ST 20-01	3	50,000
Repainting of Water Tower 2 (Industrial Park)	Water Utility	WU-036	3	2,200,000
Total for 2027				114,387,900

2028

Senior Center - Roof Insulation and Venting	Buildings	BM-SC-001	5	40,000
2011 SureTrac Mini Lineman trailer #11-99	Electric Utility	EU28-01	n/a	13,000
2002 G&L Trailer #103	Electric Utility	EU28-02	n/a	5,000
Rum River Dam Modification	Electric Utility	EU28-03	n/a	500,000
2005 Rice take up trailer #105	Electric Utility	EU28-04	n/a	10,000
North Street Utility Extensions	Engineering	EN-18-04	4	90,000
Utility Expansion/Extension @ TH-47 & BNSF	Engineering	EN-19-01	2	209,000
7th Avenue Reconstruction Project	Engineering	EN-19-04	3	52,000
SSIP Project - AEP Area West Loop	Engineering	EN-20-04	3	1,240,000
SRP - Jackson St Downtown Area	Engineering	EN-22-03	3	200,000
2028 Street Renewal Project - Swede Town Phase III	Engineering	EN-24-03	3	1,942,000
2028 Mill & Overlay Program	Engineering	EN-24-09	3	907,000
Hwy 47 Corridor & BNSF Grade Separation Project	Engineering	EN-25-02	3	10,000,000
Greenhaven - Kitchen Ventilation	Greenhaven Golf Course	BM-GH-025	3	39,000
Bunker	Greenhaven Golf Course	GC10-04	1	200,000
Cart Path	Greenhaven Golf Course	GC14-21	1	200,000
Expand & Improve Deck on side NW of Clubhouse	Greenhaven Golf Course	GC17-01	5	54,000
Green Haven Kitchen Exhaust Hood Repair	Greenhaven Golf Course	GH23-02	3	10,000
Garage Doors to Replace Windows	Greenhaven Golf Course	GH24-15	n/a	25,000
Dining Cabins for Restaurant	Greenhaven Golf Course	GH24-16	n/a	45,000
Make-Up Air for GH Kitchen	Greenhaven Golf Course	GH25-01	3	30,000
Riverfront Park	Parks and Recreation	PR06-26	3	500,000
George Green Park	Parks and Recreation	PR06-33	5	30,000
Planting Trees	Parks and Recreation	PR09-23	1	10,000
West Rum River Trail	Parks and Recreation	PR15-06	3	2,250,000
Sunny Acres Park Improvement Project	Parks and Recreation	PR24-04	3	500,000

Project Name	Department	Project #	Priority	Project Cost
7th Av/TH47 Trunk Sanitary Sewer Capacity Project	Sanitary Utility	SW-009	3	3,036,000
Sidewalk Extensions/Repairs	Streets	ST 20-01	3	50,000
Well Inspection and Repair	Water Utility	WU-008	3	65,000
Recondition of Water Tower 1 (5th & Brisbin)	Water Utility	WU-54	3	2,500,000
Total for 2028				24,752,000

2029

City Hall Rehabilitation Project	Buildings	PWBM-PW-010	5	1,330,000
Columbarium	Cemetery	CEM14-01	2	50,000
7th Avenue Reconstruction Project	Engineering	EN-19-04	3	1,470,000
SRP - Jackson St Downtown Area	Engineering	EN-22-03	3	4,605,000
Hwy 47 Corridor & BNSF Grade Separation Project	Engineering	EN-25-02	3	44,950,000
Grand Upper Entrance	Greenhaven Golf Course	GC17-15	5	706,733
George Green Park	Parks and Recreation	PR06-33	5	900,000
Anoka Nature Preserve Park Development	Parks and Recreation	PR06-41	3	45,000
Anoka Station Park	Parks and Recreation	PR06-48	4	525,000
Planting Trees	Parks and Recreation	PR09-23	1	10,000
John Ward Park Drainage Enhancement Project	Parks and Recreation	PR12-01	4	30,000
West Rum River Trail	Parks and Recreation	PR15-06	3	2,500,000
JW Park - Skate Park Reconstruction	Parks and Recreation	PR22 - 02	1	350,000
Grant Tot Lot Rehabilitation	Parks and Recreation	PR25-02	2	250,000
Bldv Landscape Maintenance	Streets	PS24-10	2	30,000
Sidewalk Extensions/Repairs	Streets	ST 20-01	3	50,000
New Trunk Water Main Phase 1	Water Utility	WU-030	3	1,421,000
Total for 2029				59,222,733

GRAND TOTAL

228,163,633

City of Anoka, Minnesota
Equipment Replacement Plan
 2025 thru 2029

PROJECTS BY YEAR

Project Name	Department	Project #	Priority	Project Cost
2025				
Irrigation System Automation	Cemetery	CEM25-01	3	45,000
2012 Ford Bucket Truck #143/11-94	Electric Utility	EU11-01	n/a	250,000
1985 Utility Pole trailer #145	Electric Utility	EU25-03	n/a	50,000
Sprayer	Greenhaven Golf Course	GC14-20	1	145,000
Greens Aerator	Greenhaven Golf Course	GC16-01	1	45,000
Core Harvester	Greenhaven Golf Course	GC16-03	1	25,000
Greens Mower	Greenhaven Golf Course	GH37-24	1	65,000
Irrigation Controls	Greenhaven Golf Course	GH40-25	1	250,000
Tee Signs	Greenhaven Golf Course	GH43-25	2	25,000
Software - Human Resources	Information Technology	IT15-01	n/a	39,000
Zero turn mower Z930M - 54" deck	Parks and Recreation	PR06-14	2	20,000
Wide Area Mower	Parks and Recreation	PR18-01	3	145,000
License Plate Reader Cameras	Police	PD 23-04	3	32,000
TASER Replacement	Police	PD21-01	3	9,500
Annual Ammo Order	Police	PD23-02	n/a	32,000
IPS Camera Additions & Replacement	Police	PD25-01	3	47,000
3/4 Ton Pick Up Truck	Public Works	MP-013	3	60,000
Skid Steer w/ bucket	Public Works	MP-019	n/a	65,000
Tracked Skid Steer	Public Works	MP-068	2	90,000
Painter/Striper; Auto 5900	Public Works	MP-075	2	25,000
Replacem Front-Mounted Broom for Front Mount Mower	Streets	ST 19-02	2	18,000
Total for 2025				1,482,500
2026				
2014 Chevy Pickup #13-09	Electric Utility	EU26-01	n/a	60,000
Fairway mower	Greenhaven Golf Course	GC09-03	2	90,000
HD Utility Vehicle	Greenhaven Golf Course	GC14-18	2	48,000
Fairway Aerifier	Greenhaven Golf Course	GH39-25	1	55,000
Van	Liquor Stores	LQ05-01	n/a	37,000
2005 Dodge Caravan	Parks and Recreation	PR05-01	n/a	50,000
John Deere 1445 tractor mower/snowblower/Broom/Cab	Parks and Recreation	PR06-13	n/a	80,000
Zero Turn Mower 72"	Parks and Recreation	PR06-18	3	12,000
TASER Replacement	Police	PD21-01	3	10,000
Less Lethal Munitions	Police	PD21-02	3	14,000
Less than Lethal - Pepperball Launcher	Police	PD21-03	3	6,000
Body-worn/Squad Camera Replacement	Police	PD23-01	n/a	110,000
Annual Ammo Order	Police	PD23-02	n/a	34,000
EOC Microphone Upgrade	Police	PD26-01	3	16,500
Annual MILO Warranty	Police	PD26-02	n/a	5,000
Mechanical Street Sweeper #22	Public Works	MP-051	n/a	260,000
Loader, 3.5 yard; # 84	Public Works	MP-060	n/a	320,000
Tanker Truck #370	Public Works	MP-070	2	350,000
Total for 2026				1,557,500

Project Name	Department	Project #	Priority	Project Cost
2027				
2007 Toyota Forklift #160	Electric Utility	EU20-01	n/a	100,000
Top Dresser	Greenhaven Golf Course	GC02-4	1	16,000
4-Wheel Cushman Truckster or Equal	Greenhaven Golf Course	GC03-2	1	46,000
New Golf Car Fleet	Greenhaven Golf Course	GH22-11	2	400,000
2003 John Deere 2020 progater/sprayer	Parks and Recreation	PR05-02	n/a	140,000
Aerafier, Verti-Quake	Parks and Recreation	pr06-53	3	24,000
MT Trackless Snow Blower	Parks and Recreation	PR17-05	2	185,000
TASER Replacement	Police	PD21-01	3	10,500
Body-worn/Squad Camera Replacement	Police	PD23-01	n/a	110,000
Annual Ammo Order	Police	PD23-02	n/a	36,000
Annual MILO Warranty	Police	PD26-02	n/a	5,000
1-1/2 ton Signage truck w/ compressor; 33	Public Works	MP-004	3	120,000
3/4 Ton Pickup Truck with Snowplow 37	Public Works	MP-053	3	55,000
Bull Dozer	Public Works	MP-061	3	100,000
Tymco Air Sweeper	Public Works	MP-063	3	290,000
New Vactor Truck	Sanitary Utility	SW-008	3	550,000
Electric Generator for Lift Stations	Sanitary Utility	SW-011	2	80,000
San. Sewer Maint. Truck w/Jib Crane #720	Sanitary Utility	SW-012	2	140,000
Backhoe, Rubber Tire	Water Utility	WU-035	n/a	125,000
Total for 2027				2,532,500
2028				
Relocate Generator at City Hall	Buildings	BM-CH-003	3	140,000
2011 Altec Mini Linesman #114/11-90	Electric Utility	EU10-11	n/a	200,000
Towmaster Trailer #108	Electric Utility	EU26-03	n/a	20,000
Tractor/Loader	Greenhaven Golf Course	GC14-19	5	45,000
Reader Board - East Store	Liquor Stores	LQ07-01	n/a	41,600
MT trackless blower and plow	Parks and Recreation	PR06-22	n/a	180,000
Pole Camera for Covert Investigations	Police	PD19-13	3	20,000
Body-worn/Squad Camera Replacement	Police	PD23-01	n/a	110,000
Annual Ammo Order	Police	PD23-02	n/a	48,000
Annual MILO Warranty	Police	PD26-02	n/a	5,000
3/4 Ton Pick-Up Truck w/Plow (752)	Water Utility	WU-038	2	55,000
Total for 2028				864,600
2029				
1993 International Digger #120	Electric Utility	EU10-01	n/a	400,000
Update Software - Finance	Information Technology	DP03-03	3	100,000
Body-worn/Squad Camera Replacement	Police	PD23-01	n/a	100,000
Annual Ammo Order	Police	PD23-02	n/a	40,000
Annual MILO Warranty	Police	PD26-02	n/a	5,000
Purchase of Stormwater Maintenance Barge	Storm Utility	SW-10-03	4	125,000
1445 John Deere Mower/Blower	Streets	ST 19-01	2	55,000
Water Treatment Plant # 3 Exterior Repairs	Water Utility	WU-003	3	80,000
3/4 Ton Pick-Up Truck w/Plow (750)	Water Utility	WU-037	2	45,000
Total for 2029				950,000
GRAND TOTAL				7,387,100

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET**

ALL FUNDS COMPARATIVE BY OBJECT CLASSIFICATION (EXCLUDING HRA)

REVENUES	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2024	ADOPTED 2025	Difference	Percent change
Property Tax	7,937,431	8,078,093	8,399,243	8,954,125	10,644,431	12,251,383	1,606,952	15.1%
Franchise Fees	1,353,488	1,403,673	1,385,067	1,355,763	1,425,000	1,360,000	(65,000)	-4.6%
Special Assessments	866,887	697,726	605,419	689,000	489,998	700,000	210,002	42.9%
Licenses & Permits	605,468	579,188	637,289	978,745	645,800	999,600	353,800	54.8%
Intergovernmental	11,214,043	8,999,275	30,860,631	25,162,577	3,916,534	5,155,466	1,238,932	31.6%
Charges for Services	4,098,694	4,926,423	5,096,235	4,033,738	5,416,970	6,080,090	663,120	12.2%
Merchandise Sales	5,007,145	4,764,293	3,695,350	3,856,839	2,352,750	2,444,100	91,350	3.9%
Utility Charges	34,601,041	36,294,327	42,185,523	41,308,369	42,625,500	42,976,500	351,000	0.8%
Fines & Forfeitures	65,841	126,476	115,409	108,975	195,000	163,840	(31,160)	-16.0%
Interest Earnings	568,577	240,869	(51,202)	1,498,494	647,054	928,194	281,140	43.4%
Miscellaneous	2,128,984	2,553,368	1,819,587	1,512,619	839,525	987,351	147,826	17.6%
Issuance of Bonds	5,530,701	6,199,498	4,013,298	13,948,062	-	-	-	0.0%
Issuance of Lease	-	-	593,264	180,340	-	-	-	0.0%
Transfers In/Reserves	2,692,591	1,762,324	1,997,700	2,727,903	1,525,470	1,635,147	109,677	7.2%
TOTAL REVENUES	\$ 76,670,891	\$ 76,625,533	\$ 101,352,813	\$ 106,315,549	\$ 70,724,032	\$ 75,681,671	\$ 4,957,639	7.0%
EXPENDITURES								
Personal Services	11,922,914	12,379,848	13,754,119	14,093,420	14,913,160	15,430,917	517,757	3.5%
Supplies	1,845,519	1,203,963	1,398,045	1,411,022	1,801,950	1,812,600	10,650	0.6%
Professional Services	5,071,622	6,518,579	33,360,601	32,692,421	7,537,926	10,957,341	3,419,415	45.4%
Maintenance	6,080,143	3,413,800	2,771,428	3,284,502	5,627,240	3,987,735	(1,639,505)	-29.1%
Merchandise for resale	3,806,964	3,594,257	2,666,216	1,945,660	1,474,000	1,572,000	98,000	6.6%
Purchased Power	20,234,900	23,448,002	26,199,948	25,403,285	28,100,000	25,892,250	(2,207,750)	-7.9%
Capital	17,122,150	13,943,210	8,932,316	4,392,350	1,225,460	2,974,000	1,748,540	142.7%
Capital Lease	-	-	593,264	180,340	-	-	-	0.0%
Franchise Fees	921,051	973,475	955,255	915,442	980,000	920,000	(60,000)	-6.1%
Depreciation	3,128,992	3,145,141	3,390,251	3,483,016	3,656,500	3,605,000	(51,500)	-1.4%
Interest Expense	757,944	824,279	984,384	1,262,763	1,849,787	1,835,367	(14,420)	-0.8%
Debt	700,000	685,000	1,295,309	2,446,306	1,225,000	1,475,000	250,000	20.4%
Transfers Out	2,692,591	1,762,324	1,997,700	2,727,903	1,276,500	1,418,750	142,250	11.1%
TOTAL EXPENDITURES	\$ 74,284,790	\$ 71,891,878	\$ 98,298,836	\$ 94,238,430	\$ 69,667,523	\$ 71,880,960	\$ 2,213,437	3.2%

CITY OF ANOKA, MINNESOTA

2025 ADOPTED BUDGET

BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

REVENUES	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2024	ADOPTED 2025	Difference	Percent change
GENERAL FUND								
Property Taxes	\$ 7,282,910	\$ 6,722,149	\$ 7,408,785	\$ 7,542,274	\$ 8,775,400	\$ 9,486,586	\$ 711,186	8.10%
Franchise Fees	939,130	992,054	974,245	934,830	975,000	940,000	(35,000)	-3.59%
Licenses & Permits	550,803	516,180	568,094	913,560	584,500	906,600	322,100	55.11%
Intergovernmental	3,686,181	2,580,585	2,696,707	2,939,114	3,463,684	3,118,216	(345,468)	-9.97%
Charges for Services	516,930	885,181	978,166	1,194,342	825,700	1,016,600	190,900	23.12%
Fines & Forfeitures	65,841	66,761	82,891	63,963	85,300	70,000	(15,300)	-17.94%
Interest Earnings	44,094	(38,647)	(94,833)	234,805	80,000	100,000	20,000	25.00%
Miscellaneous	146,391	182,699	241,879	248,423	237,422	437,500	200,078	84.27%
Lease liability issued	-	-	593,264	180,340	-	-	-	0.00%
Transfers In/Reserves	800,500	1,100,000	1,205,000	700,000	700,000	1,022,992	322,992	46.14%
Total General Fund	\$ 14,032,780	\$ 13,006,962	\$ 14,654,198	\$ 14,951,651	\$ 15,727,006	\$ 17,098,494	\$ 1,371,488	8.72%
SPECIAL REVENUES								
Urban Redevelopment	\$ 201,937	\$ 271,488	\$ 281,648	\$ 257,539	\$ 465,600	\$ 314,000	\$ (151,600)	-32.56%
Round Up	29,507	29,405	30,560	34,667	30,050	32,000	1,950	6.49%
Police Forfeiture	19,791	36,760	4,873	795,876	6,500	209,317	202,817	3120.26%
Cemetery	89,262	77,537	115,713	71,220	246,120	88,330	(157,790)	-64.11%
Parking	67,128	69,053	77,523	105,544	272,100	165,840	(106,260)	-39.05%
Lodging	1,012	4,306	5,808	8,167	6,100	7,100	1,000	16.39%
Total Special Revenues	\$ 408,637	\$ 488,549	\$ 516,125	\$ 1,273,013	\$ 1,026,470	\$ 816,587	\$ (209,883)	-20.45%
DEBT SERVICE FUNDS								
Property Taxes	\$ 385,827	\$ 743,661	\$ 378,698	\$ 731,660	\$ 1,374,907	\$ 1,692,197	\$ 317,290	23.08%
Special Assessments	-	151,065	110,976	118,914	489,998	500,000	10,002	2.04%
Interest	3,066	(5,301)	7,823	-	-	-	-	0.00%
Transfers In	1,302,970	390,000	567,700	1,842,903	175,000	124,458	(50,542)	-28.88%
Total Debt Service Funds	\$ 1,691,863	\$ 1,279,425	\$ 1,065,197	\$ 2,693,477	\$ 2,039,905	\$ 2,316,655	\$ 276,750	13.57%

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

REVENUES (continued)	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2024	ADOPTED 2025	Difference	Percent change
CAPITAL FUNDS								
Building Capital Projects	\$ 1,089,113	\$ 6,394,552	\$ 4,423,083	\$ 11,112,893	\$ 79,000	\$ 75,000	\$ (4,000)	-5.06%
State Aid Construction	5,450,056	5,792,280	26,521,750	20,378,171	-	-	-	0.00%
Street Renewal	7,848,570	1,022,873	1,033,985	4,196,946	468,300	2,627,500	2,159,200	461.07%
Park Capital Improvements	625,608	886,900	1,272,774	564,269	227,568	100,000	(127,568)	-56.06%
Tax Increment Districts	787,934	785,459	1,280,074	849,049	588,607	1,166,194	577,587	98.13%
Total Capital Projects	<u>\$ 15,801,281</u>	<u>\$ 14,882,064</u>	<u>\$ 34,531,666</u>	<u>\$ 37,101,328</u>	<u>\$ 1,363,475</u>	<u>\$ 3,968,694</u>	<u>\$ 2,605,219</u>	<u>191.07%</u>
ENTERPRISE FUNDS								
Electric	\$ 29,933,624	\$ 31,400,333	\$ 37,026,747	\$ 36,584,728	\$ 37,387,856	\$ 37,640,601	\$ 252,745	0.68%
Water	2,136,866	2,245,532	2,218,112	2,598,373	2,397,000	2,428,000	31,000	1.29%
Sanitary Sewer	2,859,740	2,863,976	2,997,239	3,137,489	3,111,500	3,229,500	118,000	3.79%
Storm Sewer	768,359	1,088,002	794,153	843,844	1,027,500	861,000	(166,500)	-16.20%
Liquor	4,892,571	4,610,131	3,539,292	2,456,709	2,191,000	2,311,100	120,100	5.48%
Golf	1,293,101	2,220,087	1,485,962	1,579,810	1,569,050	1,711,000	141,950	9.05%
Refuse Collection	-	-	-	-	-	-	-	0.00%
Recycling	390,994	471,138	431,740	535,728	476,300	529,750	53,450	11.22%
Total Enterprise Funds	<u>\$ 42,275,255</u>	<u>\$ 44,899,199</u>	<u>\$ 48,493,245</u>	<u>\$ 47,736,681</u>	<u>\$ 48,160,206</u>	<u>\$ 48,710,951</u>	<u>\$ 550,745</u>	<u>1.14%</u>
INTERNAL SERVICE FUNDS								
Garage	\$ 928,347	\$ 929,297	\$ 888,030	\$ 999,898	\$ 800,000	\$ 841,100	\$ 41,100	5.14%
Information Systems	569,835	571,316	620,971	728,238	727,780	925,000	197,220	27.10%
Insurance	534,218	512,006	531,748	724,689	769,190	894,190	125,000	16.25%
Employee Benefits	65,554	56,715	51,633	106,574	110,000	110,000	-	0.00%
Total Internal Service Funds	<u>\$ 2,097,954</u>	<u>\$ 2,069,334</u>	<u>\$ 2,092,382</u>	<u>\$ 2,559,399</u>	<u>\$ 2,406,970</u>	<u>\$ 2,770,290</u>	<u>\$ 363,320</u>	<u>15.09%</u>
Total Revenues (sources)	<u>\$ 76,307,770</u>	<u>\$ 76,625,533</u>	<u>\$ 101,352,813</u>	<u>\$ 106,315,549</u>	<u>\$ 70,724,032</u>	<u>\$ 75,681,671</u>	<u>\$ 4,957,639</u>	<u>7.01%</u>
TOTAL SOURCES	<u>\$ 76,307,770</u>	<u>\$ 76,625,533</u>	<u>\$ 101,352,813</u>	<u>\$ 106,315,549</u>	<u>\$ 70,724,032</u>	<u>\$ 75,681,671</u>	<u>\$ 4,957,639</u>	<u>7.01%</u>

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

APPROPRIATIONS	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2024	ADOPTED 2025	Difference	Percent change
GENERAL FUND								
Council	\$ 110,428	\$ 114,408	\$ 128,753	\$ 117,329	\$ 133,900	\$ 140,060	\$ 6,160	4.60%
Administrative Services	531,607	401,415	479,590	490,163	512,020	487,530	(24,490)	-4.78%
Finance	755,796	508,608	520,490	592,157	622,144	603,150	(18,994)	-3.05%
Legal	193,328	227,488	236,894	282,973	280,000	295,000	15,000	5.36%
Planning & Development	418,536	412,312	399,893	468,490	527,360	441,450	(85,910)	-16.29%
Police	5,814,563	5,886,760	6,831,784	6,913,451	7,008,802	7,665,156	656,354	9.36%
Fire	725,300	739,200	738,554	785,385	811,544	853,440	41,896	5.16%
Building Inspections	188,504	240,986	293,476	1,016,839	443,141	1,001,965	558,824	126.11%
Municipal Buildings	474,697	315,974	265,644	287,171	403,760	345,790	(57,970)	-14.36%
Public Works	1,303,728	1,365,322	1,494,674	2,467,423	1,900,515	2,034,383	133,868	7.04%
Recreation	1,054,060	1,126,850	1,409,221	1,412,658	1,543,060	1,506,340	(36,720)	-2.38%
Parks	1,114,876	1,188,660	1,499,961	1,374,089	1,316,060	1,533,730	217,670	16.54%
Unallocated	21,614	51,473	209,556	75,366	103,200	90,500	(12,700)	-12.31%
Transfers Out	800,000	-	-	-	121,500	100,000	(21,500)	-17.70%
Total General Fund	\$ 13,507,037	\$ 12,579,456	\$ 14,508,490	\$ 16,283,494	\$ 15,727,006	\$ 17,098,494	\$ 1,371,488	8.72%
SPECIAL REVENUES								
Urban Redevelopment	\$ 125,135	\$ 263,508	\$ 410,748	\$ 199,672	\$ 465,600	\$ 230,800	\$ (234,800)	-50.43%
Round Up	44,668	29,613	29,179	35,080	30,050	32,000	1,950	6.49%
Police Forfeiture	10,514	830	52,633	15,894	6,500	209,317	202,817	3120.26%
Cemetery	73,037	109,881	150,167	58,589	246,120	88,330	(157,790)	-64.11%
Parking	141,617	363,976	176,176	179,483	266,900	165,840	(101,060)	-37.86%
Lodging	419	3,940	4,390	4,506	6,100	4,970	(1,130)	-18.52%
Total Special Revenues	\$ 395,390	\$ 771,748	\$ 823,293	\$ 493,224	\$ 1,021,270	\$ 731,257	\$ (290,013)	-28.40%
DEBT SERVICE FUNDS								
Bond Principal (refunding)	\$ 704,475	\$ 685,000	\$ 1,105,000	\$ 1,045,000	\$ 1,225,000	\$ 1,475,000	\$ 250,000	20.41%
Bond Interest	312,306	369,638	438,747	567,155	1,130,756	1,129,783	(973)	-0.09%
Transfers Out	-	-	-	17,530	-	-	-	0.00%
Total Debt Service Funds	\$ 1,016,781	\$ 1,054,638	\$ 1,543,747	\$ 1,629,685	\$ 2,355,756	\$ 2,604,783	\$ 249,027	10.57%

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

BUDGET SUMMARY - ALL FUNDS (EXCLUDING HRA)

APPROPRIATIONS (continued)	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2024	ADOPTED 2025	Difference	Percent change
CAPITAL FUNDS								
Building Capital Projects	\$ 4,846,379	\$ 1,148,956	\$ 4,340,383	\$ 1,920,880	\$ 243,360	\$ 223,500	\$ (19,860)	-8.16%
State Aid Construction	5,576,266	6,802,620	24,908,409	24,688,055	-	-	-	0.00%
Street Renewal	5,643,331	1,738,060	3,983,717	2,163,606	409,490	2,350,510	1,941,020	474.01%
Park Capital Improvments	330,439	1,186,661	865,678	880,355	268,790	294,170	25,380	9.44%
City Tax Increment Districts	1,246,657	3,700,771	560,128	637,573	472,638	432,650	(39,988)	-8.46%
Total Capital Projects	\$ 17,643,072	\$ 14,577,068	\$ 34,658,315	\$ 30,290,469	\$ 1,394,278	\$ 3,300,830	\$ 1,906,552	136.74%
ENTERPRISE FUNDS								
Electric	\$ 27,513,313	\$ 29,856,031	\$ 33,575,708	\$ 32,597,564	\$ 36,205,286	\$ 34,324,795	\$ (1,880,491)	-5.19%
Water	1,911,085	1,574,214	2,081,589	2,008,381	2,060,066	2,252,326	192,260	9.33%
Sanitary Sewer	2,577,764	2,361,470	2,697,314	2,853,579	3,120,630	3,284,260	163,630	5.24%
Storm Sewer	536,048	413,226	358,250	587,921	565,221	565,176	(45)	-0.01%
Liquor	4,848,402	4,831,317	3,962,147	2,839,685	2,449,650	2,359,480	(90,170)	-3.68%
Golf	1,234,609	1,400,623	1,420,722	1,583,834	1,597,253	1,921,839	324,586	20.32%
Recycling	387,052	435,740	419,364	447,724	464,980	482,620	17,640	3.79%
Total Enterprise Funds	\$ 39,008,273	\$ 40,872,621	\$ 44,515,094	\$ 42,918,688	\$ 46,463,086	\$ 45,190,496	\$ (1,272,590)	-2.74%
INTERNAL SERVICE FUNDS								
Garage	\$ 846,184	\$ 770,834	\$ 820,883	\$ 950,586	\$ 1,022,270	\$ 1,059,140	\$ 36,870	3.61%
Information Systems	657,841	531,680	618,310	745,448	859,687	971,740	112,053	13.03%
Insurance	573,218	686,554	695,601	798,479	739,170	822,020	82,850	11.21%
Employee Benefits	108,182	47,279	115,103	128,357	85,000	102,200	17,200	20.24%
Total Internal Service Funds	\$ 2,185,425	\$ 2,036,347	\$ 2,249,897	\$ 2,622,870	\$ 2,706,127	\$ 2,955,100	\$ 248,973	9.20%
Total Appropriations (uses)	\$ 73,755,978	\$ 71,891,878	\$ 98,298,836	\$ 94,238,430	\$ 69,667,523	\$ 71,880,960	\$ 2,213,437	3.18%
TOTAL SOURCES (USES)	\$ 2,551,792	\$ 4,733,655	\$ 3,053,977	\$ 12,077,119	\$ 1,056,509	\$ 3,800,711	\$ 2,744,202	259.74%
Source (Use) of Fund Balance	\$ 2,551,792	\$ 4,733,655	\$ 3,053,977	\$ 12,077,119	\$ 1,056,509	\$ 3,800,711	\$ 2,744,202	259.74%

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

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

REVENUES	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2024	ADOPTED 2025	Difference	Percent change
MAJOR GOVERNMENTAL FUNDS								
General Fund	\$ 14,032,780	\$ 13,006,962	\$ 14,654,198	\$ 14,951,651	\$ 15,727,006	\$ 17,098,494	\$ 1,371,488	8.72%
Building Improvement	1,089,113	6,394,552	4,423,083	11,112,893	79,000	75,000	(4,000)	-5.06%
State Aid Construction	5,450,056	5,792,280	26,521,750	20,378,171	-	-	-	100.00%
Street Renewal	7,848,570	1,022,873	1,033,985	4,196,946	468,300	2,627,500	2,159,200	461.07%
Tax Increment Districts	787,934	785,459	1,280,074	849,049	588,607	1,166,194	577,587	98.13%
Total Major Governmental Funds	29,208,453	27,002,126	47,913,090	51,488,710	16,862,913	20,967,188	4,104,275	24.34%
NONMAJOR GOVERNMENT FUNDS								
	2,726,108	2,654,874	2,854,096	4,530,759	3,293,943	3,233,242	(60,701)	-1.84%
Total Governmental funds	\$ 31,934,561	\$ 29,657,000	\$ 50,767,186	\$ 56,019,469	\$ 20,156,856	\$ 24,200,430	\$ 4,043,574	20.06%
MAJOR ENTERPRISE FUNDS								
Electric	\$ 29,933,624	\$ 31,400,333	\$ 37,026,747	\$ 36,584,728	\$ 37,387,856	\$ 37,640,601	\$ 252,745	0.68%
Water	2,136,866	2,245,532	2,218,112	2,598,373	2,397,000	2,428,000	31,000	1.29%
Sanitary Sewer	2,859,740	2,863,976	2,997,239	3,137,489	3,111,500	3,229,500	118,000	3.79%
Storm Sewer	768,359	1,088,002	794,153	843,844	1,027,500	861,000	(166,500)	-16.20%
Liquor	4,892,571	4,610,131	3,539,292	2,456,709	2,191,000	2,311,100	120,100	5.48%
Total Major Enterprise funds	40,591,160	42,207,974	46,575,543	45,621,143	46,114,856	46,470,201	355,345	0.77%
NONMAJOR ENTERPRISE FUNDS								
	1,684,095	2,691,225	1,917,702	2,115,538	2,045,350	2,240,750	195,400	9.55%
INTERNAL SERVICE FUNDS								
	2,097,954	2,069,334	2,092,382	2,559,399	2,406,970	2,770,290	363,320	15.09%
Total Proprietary funds	\$ 44,373,209	\$ 46,968,533	\$ 50,585,627	\$ 50,296,080	\$ 50,567,176	\$ 51,481,241	\$ 914,065	1.81%
Total Revenues (sources)	\$ 76,307,770	\$ 76,625,533	\$ 101,352,813	\$ 106,315,549	\$ 70,724,032	\$ 75,681,671	\$ 4,957,639	7.01%

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

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

APPROPRIATIONS	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ADOPTED 2024	ADOPTED 2025	Difference	Percent change
MAJOR GOVERNMENTAL FUNDS								
General Fund	\$ 13,507,037	\$ 12,579,456	\$ 14,508,490	\$ 16,283,494	\$ 15,727,006	\$ 17,098,494	\$ 1,371,488	8.72%
Building Improvement	4,846,379	1,148,956	4,340,383	1,920,880	243,360	223,500	47,432	-8.16%
State Aid Construction	5,576,266	6,802,620	24,908,409	24,688,055	-	-	-	0.00%
Street Renewal	5,643,331	1,738,060	3,983,717	2,163,606	409,490	2,350,510	1,941,020	474.01%
Tax Increment Districts	1,246,657	3,700,771	560,128	637,573	472,638	432,650	(39,988)	-8.46%
Total Major Governmental Funds	30,819,670	25,969,863	48,301,127	45,693,608	16,852,494	20,105,154	3,252,660	19.30%
NONMAJOR GOVERNMENT FUNDS								
	1,742,610	3,013,047	3,232,718	3,003,264	3,645,816	3,630,210	(15,606)	-0.43%
Total Governmental Funds	\$ 32,562,280	\$ 28,982,910	\$ 51,533,845	\$ 48,696,872	\$ 20,498,310	\$ 23,735,364	\$ 3,237,054	15.79%
MAJOR ENTERPRISE FUNDS								
Electric	\$ 27,513,313	\$ 29,856,031	\$ 33,575,708	\$ 32,597,564	\$ 36,205,286	\$ 34,324,795	\$ (1,880,491)	-5.19%
Water	1,911,085	1,574,214	2,081,589	2,008,381	2,060,066	2,252,326	192,260	9.33%
Sanitary Sewer	2,577,764	2,361,470	2,697,314	2,853,579	3,120,630	3,284,260	163,630	5.24%
Storm Sewer	536,048	413,226	358,250	587,921	565,221	565,176	(45)	-0.01%
Liquor	4,848,402	4,831,317	3,962,147	2,839,685	2,449,650	2,359,480	(90,170)	-3.68%
Total Major Enterprise funds	37,386,612	39,036,258	42,675,008	40,887,130	44,400,853	42,786,037	(1,614,816)	-3.64%
NONMAJOR ENTERPRISE FUNDS								
	1,621,661	1,836,363	1,840,086	2,031,558	2,062,233	2,404,459	342,226	16.59%
INTERNAL SERVICE FUNDS								
	2,185,425	2,036,347	2,249,897	2,622,870	2,706,127	2,955,100	248,973	9.20%
Total Proprietary funds	\$ 41,193,698	\$ 42,908,968	\$ 46,764,991	\$ 45,541,558	\$ 49,169,213	\$ 48,145,596	\$ (1,023,617)	-2.08%
Total Appropriations (uses)	\$ 73,755,978	\$ 71,891,878	\$ 98,298,836	\$ 94,238,430	\$ 69,667,523	\$ 71,880,960	\$ 2,213,437	3.18%
Source (Use) of Fund Balance	\$ 2,551,792	\$ 4,733,655	\$ 3,053,977	\$ 12,077,119	\$ 1,056,509	\$ 3,800,711	\$ 2,744,202	259.74%

CITY OF ANOKA, MINNESOTA
 2025 ADOPTED BUDGET
Schedule of Tax Levies

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	
General Fund Levy	\$7,303,005	\$6,696,100	\$7,435,003	\$7,559,372	\$8,772,400	\$9,486,586	8.14%
Debt Service Levy	-	750,000	376,650	736,133	1,374,907	1,692,196	23.08%
Total Levy	<u>7,303,005</u>	<u>7,446,100</u>	<u>7,811,653</u>	<u>8,295,505</u>	<u>10,147,307</u>	<u>11,178,782</u>	10.17%
Housing & Redevelopment Authority:							
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	
HRA Levy	<u>\$295,814</u>	<u>\$313,000</u>	<u>\$329,400</u>	<u>\$345,800</u>	<u>\$412,474</u>	<u>\$446,536</u>	8.26%

CITY OF ANOKA, MINNESOTA
 2025 ADOPTED BUDGET
 Estimated Cost of City Services

	ADOPTED 2025	
	% of Levy	Amount of Levy
City Council	0.99%	11.81
City Administration & Elections	3.22%	38.55
Finance	4.03%	48.23
City Attorney	1.72%	20.59
Planning & Development	2.04%	24.43
Unallocated	0.42%	5.30
GENERAL GOVERNMENT	12.42%	\$ 148.92
Public Works	3.66%	43.80
Building Maint	1.73%	20.73
PUBLIC WORKS	5.39%	\$ 64.53
Police	41.75%	500.09
Police Security	6.88%	82.37
<i>Police Total</i>	48.63%	582.46
Fire	6.01%	71.98
Building Inspections	0.21%	2.47
PUBLIC SAFETY	54.85%	\$ 656.91
Recreation	2.49%	29.77
Senior Center	1.37%	16.45
Aquatic Center	0.52%	6.20
Park Maintenance	7.82%	93.67
PARKS & RECREATION	12.20%	\$ 146.09
DEBT SERVICE	15.14%	\$ 181.32
Average Cost of City Services	100%	\$ 1,197.76

2025 Levy based on a home with a 2024 market value of \$305,200

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
CITY OF ANOKA
FULL-TIME EQUIVALENTS

	2020 AUTHORIZED	2021 AUTHORIZED	2022 AUTHORIZED	2023 AUTHORIZED	2024 BUDGETED	2025 BUDGETED
CITY MANAGER-ADMINISTRATION	3.45	3.45	3.45	4.05	4.05	4.13
ASSESSING	1.00	1.00	1.00	1.45	1.50	1.65
FINANCE	4.70	4.70	4.70	4.70	4.70	4.70
COMMUNITY DEVELOPMENT	1.00	1.00	1.00	0.90	0.90	0.80
PLANNING & PROPERTY INSPECTION	2.80	2.80	2.80	1.90	1.85	1.30
TOTAL GENERAL GOVERNMENT	12.95	12.95	12.95	13.00	13.00	12.58
BUILDING INSPECTION	1.20	1.20	1.20	2.23	1.75	2.40
POLICE	31.25	32.25	32.25	33.55	34.80	33.65
SECURITY - HIGH SCHOOL	0.15	0.15	0.15	0.20	0.20	0.00
SCHOOL LIASON OFFICER	1.85	1.85	1.85	1.50	1.50	1.50
DOWNTOWN LIASON-CRIME FREE HOUSING	6.00	6.00	7.00	8.32	9.25	8.42
POLICE	39.25	40.25	41.25	43.57	45.75	43.57
TOTAL PUBLIC SAFETY	40.45	41.45	42.45	45.80	47.50	45.97
BUILDING MAINTENANCE	1.50	1.50	1.50	0.90	0.90	1.02
MUNICIPAL BUILDINGS	0.45	0.45	0.45	0.85	0.85	0.81
ENGINEERING	1.30	1.30	1.30	1.425	1.425	1.25
STREETS	7.70	7.70	7.70	6.975	8.975	8.70
TOTAL PUBLIC WORKS	10.95	10.95	10.95	10.15	12.15	11.78
EVENT CENTER	0.40	0.40	0.40	0.62	0.62	0.62
SENIOR CENTER	0.60	0.60	0.60	2.275	2.275	2.14
AQUATIC CENTER	0.60	0.60	0.60	0.65	0.65	0.65
COMMUNITY PROGRAMS AND RECREATION	2.25	2.25	2.25	0.865	0.875	0.85
MUNICIPAL PARKS	5.45	5.45	5.45	6.015	6.025	7.50
SHADE TREE BEAUTIFICATION	0.20	0.20	0.20	0.470	0.475	0.05
TOTAL PARKS AND RECREATION	9.50	9.50	9.50	10.90	10.92	11.81
TOTAL GENERAL FUND	73.85	74.85	75.85	79.85	83.57	82.14
HRA	1.00	1.00	1.00	1.00	1.00	1.00
PARKING	0.85	0.85	0.85	0.83	0.83	0.83
CEMETERY	0.65	0.65	0.65	0.20	0.20	0.15
CENTRAL EQUIPMENT (GARAGE)	1.55	1.55	1.55	1.50	1.50	1.50
ELECTRIC	18.30	18.30	18.30	21.90	22.20	20.20
WATER	3.55	3.55	3.55	3.20	3.70	3.00
SEWER	2.95	2.95	2.95	3.20	2.70	3.00
LIQUOR STORES	4.00	4.00	5.00	10.00	7.30	6.99
GOLF COURSE	3.95	3.95	3.95	4.00	4.00	4.00
RECYCLING	0.35	0.35	0.35	0.35	0.35	0.35
TOTAL OTHER FUNDS	37.15	37.15	38.15	46.18	43.78	41.02
	111.00	112.00	114.00	126.025	127.35	123.16

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

CITY OF ANOKA, MINNESOTA 2025 ADOPTED BUDGET

YEARS OF SERVICE AND COMPENSATION INFORMATION

The City of Anoka strives to attract the most knowledgeable, skilled, and experienced employees available. To meet that goal, the City makes every attempt to provide market-based compensation and benefits packages to its employees, both union and non-union. The City went through an extensive comparable worth study to insure that pay structures were equivalent to other local governments when taking population into account. The initial study was completed in late 2019 and implemented in the spring of 2020. A second study was begun in 2021 to review salaries that were not analyzed during the first study. The City approved a 3.25% cost of living adjustment for 2025 for all employees. All of the City union contracts have re-opener clauses for 2025, changes have been anticipated and budgeted.

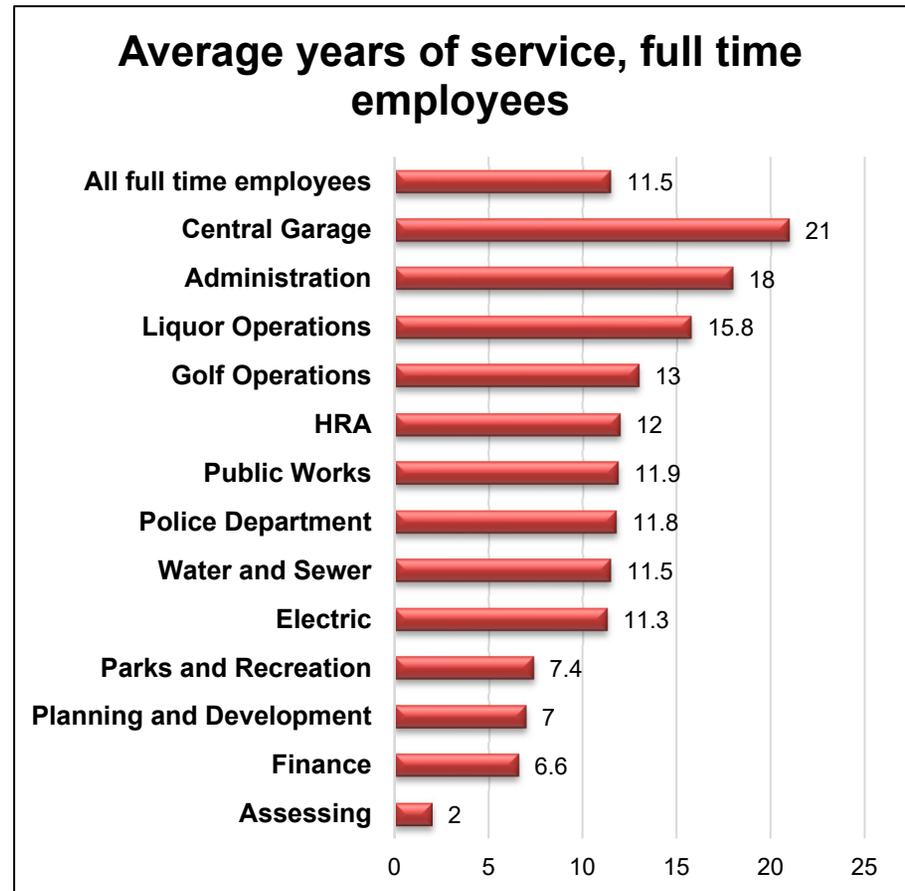
The City, like most other governments, uses a graded, step-based pay structure, where the position is graded between 1 and 22, and the starting salary is 80% of the actual salary. Employees reach full salary at 5 years of service. Most departments will not need to budget more than the annual cost of living adjustment as most employees have reached full salary level. Some departments may see decreases to budgeted salaries in 2025 due to upcoming planned retirements.

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

10-year Compensation Plan History		
Year	Amount	CPI increase*
2016	3.00%	2.1%
2017	2.50%	2.1%
2018	3.00%	1.9%
2019	2.50%	2.3%
2020	3.25%	1.4%
2021	3.25%	7.0%
2022	3.00%	6.5%
2023	3.25%	3.4%
2024	3.00%	2.9%
2025	3.25%	3.5%**
Future	Varies	Varies
Average	3.00%	3.31%

* Bureau of labor statistics, all urban customers, all items

** 2025 CPI is projected



CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

Principal Taxpayers

Taxpayer	Pay 2025 Tax Capacity	Percent of Total Tax Capacity
CRW Anoka	527,786	1.88%
Cutters Grove Ltd	487,090	1.73%
Walker Senior Housing	450,164	1.60%
3500 Thurston LLC	443,828	1.58%
Graco	443,540	1.58%
AD Center LLC	433,120	1.54%
American Cooperative	409,046	1.46%
Hoffman Enclosures	398,180	1.42%
Paul & Eleanor Sade Trust	395,990	1.41%
Federal Cartridge	369,344	1.31%
Total	4,358,088	11.34%

Source: City Assessor

Principal Employers

Employer	Employees 2023	Percent of Total City Employment
Anoka Government Center	2,200	15.50%
Federal Cartridge	950	6.69%
Hoffman Enclosures	660	4.65%
Anoka-Metro Treatment Center	630	4.44%
Anoka-Hennepin ISD #11	616	4.34%
Mate Precision Tool	350	2.47%
Rural Insurance Group	300	2.11%
Paul & Eleanor Sade Trust	300	2.11%
Anoka Rehab & Living Center	260	1.83%
Anoka Technical College	200	1.41%
Total	6,466	45.55%

Source: Reference Solutions US Business Search

2022 Per Capita Current Expenditures for Metro Area Cities with 2023 Estimated Population of 13,000-22,500*

City	2023 Population Estimate	2022 Net Levy per capita	City Rank-Levy	2022 Expenditure per capita	City Rank-Expenditures
North St Paul	13,015	377	190	1,141	159
Vadnais Heights	13,025	394	180	752	216
Mounds View	13,111	362	197	1,071	175
Rogers	14,934	615	58	1,440	102
Robbinsdale	14,945	444	155	1,054	180
Anoka	18,178	351	203	2,827	14
Hopkins	18,441	847	13	1,933	46
Stillwater	19,426	741	30	1,699	72
South St Paul	20,541	560	80	2,204	32
West St Paul	21,472	728	32	1,356	120
Forest Lake	21,502	517	103	851	209
Columbia Heights	21,567	508	108	1,210	144
New Hope	21,733	683	42	1,195	147
Golden Valley	22,305	1,206	4	1,711	68
Lino Lakes	22,322	472	129	1,070	177
Average	18,434	587	102	1,434	124

Source: Minnesota State Auditor

* Excluding Metro Cities without police departments

Cities with 2,500 or larger population. Rank #1 highest dollar amount

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS**

<u>Year</u>	<u>Population¹</u>	<u>Median Age¹</u>	<u>City Average # of Employees²</u>	<u>City Annual Income Per Employee²</u>	<u>County Annual Income Per Employee²</u>	<u>7-County Metro Area Annual Income Per Employee²</u>	<u>Total City Personal Income (amounts in thousands)³</u>	<u>County Unemployment Rate²</u>	<u>7-County Metro Area Unemployment Rate²</u>
2015	17,345		15,374	\$ 51,064	\$ 49,920	\$ 60,268	\$ 785,058	3.5	3.1
2016	17,350		15,198	51,324	50,336	60,840	780,022	3.8	3.4
2017	17,995		15,209	53,924	51,792	62,920	820,130	3.0	2.7
2018	18,205		15,397	53,508	53,300	64,740	823,876	3.0	2.6
2019	18,573		14,840	54,444	54,756	66,456	807,949	3.2	2.8
2020	17,921	37.7	13,799	59,020	57,980	71,604	814,417	4.8	4.4
2021	18,041		13,939	62,556	60,996	74,360	871,968	2.8	2.6
2022	18,127		14,289	65,728	61,568	76,752	939,187	3.0	2.7
2023	18,178		14,236	67,652	63,180	78,312	963,094	2.5	2.2
2024	18,178		14,182	71,587	64,931	80,929	1,015,218	2.6	2.3

Sources:

¹ Met Council

² Minnesota Department of Employment and Economic Development

³ City average employees times annual income

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
GENERAL FUND SUMMARY BUDGET**

SOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Property Taxes	\$ 7,282,910	\$ 6,722,149	\$ 7,408,785	\$ 7,542,274	\$ 8,775,400	\$ 9,486,586	8.10%
Franchise Fees	939,130	992,054	974,245	934,830	975,000	940,000	-3.59%
Licenses & Permits	550,803	516,180	568,094	913,560	584,500	906,600	55.11%
Intergovernmental	3,686,181	2,580,585	2,696,707	2,939,114	3,463,684	3,118,216	-9.97%
Charges for Services	516,930	885,181	978,166	1,194,342	818,200	1,016,600	24.25%
Fines & Forfeitures	65,841	66,761	82,891	63,963	85,300	70,000	-17.94%
Interest Earnings, net	44,094	(38,647)	(94,833)	234,805	80,000	100,000	25.00%
Miscellaneous	146,391	182,699	241,879	248,423	244,922	437,500	78.63%
Bond/lease issue	-	-	593,264	180,340	-	-	0.00%
Transfers In/Reserves	800,500	1,100,000	1,205,000	700,000	700,000	1,022,992	46.14%
Total Revenue	\$ 14,032,780	\$ 13,006,962	\$ 14,654,198	\$ 14,951,651	\$ 15,727,006	\$ 17,098,494	8.72%
USES							
Council	\$ 110,428	\$ 114,408	\$ 128,753	\$ 117,329	\$ 133,900	\$ 140,060	4.60%
Administrative Services	531,607	401,415	479,589	490,163	512,020	487,530	-4.78%
Finance	755,796	508,608	520,490	592,157	622,144	603,150	-3.05%
Legal	193,328	227,488	236,894	282,973	280,000	295,000	5.36%
Planning & Comm Development	418,536	412,312	399,893	468,490	527,360	441,450	-16.29%
Police	5,814,563	5,886,760	6,831,784	6,913,451	7,008,802	7,665,156	9.36%
Fire	725,300	739,200	738,554	785,385	811,544	853,440	5.16%
Building Inspections	188,504	240,986	293,476	1,016,839	443,141	1,001,965	126.11%
Municipal Buildings	474,697	315,974	265,644	287,171	403,760	345,790	-14.36%
Public Works	1,303,728	1,365,322	1,494,674	2,467,423	1,900,515	2,034,383	7.04%
Recreation	1,054,060	1,126,850	1,409,221	1,412,658	1,543,060	1,506,340	-2.38%
Parks	1,114,876	1,188,660	1,499,961	1,374,089	1,316,060	1,533,730	16.54%
Unallocated	21,614	51,473	209,557	75,366	103,200	90,500	-12.31%
Transfers Out	800,000	-	-	-	121,500	100,000	-17.70%
Total Expenditures	\$ 13,507,037	\$ 12,579,456	\$ 14,508,490	\$ 16,283,494	\$ 15,727,006	\$ 17,098,494	8.72%
Net Change in Fund Balance	\$ 525,743	\$ 427,506	\$ 145,708	\$ (1,331,843)	\$ -	\$ -	
Fund Balance	\$ 5,593,891	\$ 6,021,397	\$ 6,167,105	\$ 4,835,262	\$ 4,835,262	\$ 4,835,262	

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET**

GENERAL FUND SUMMARY BUDGET EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
General Government:							
Employee Services	\$ 1,138,967	\$ 1,124,783	\$ 1,175,176	\$ 1,288,404	\$ 1,425,210	\$ 1,226,150	-13.97%
Supplies	206,373	231,744	9,560	8,847	7,200	9,400	30.56%
Professional Services	323,894	286,745	557,272	654,741	622,180	709,890	14.10%
Maintenance	362,075	20,959	23,611	45,835	20,834	21,750	4.40%
Total General Government	<u>2,031,309</u>	<u>1,664,231</u>	<u>1,765,619</u>	<u>1,997,827</u>	<u>2,075,424</u>	<u>1,967,190</u>	<u>-5.22%</u>
Public Safety:							
Employee Services	4,321,325	5,048,986	5,380,880	5,561,140	5,652,174	6,223,866	10.11%
Supplies	97,319	138,053	202,406	216,588	224,100	260,900	16.42%
Professional Services	438,233	489,975	571,210	1,455,891	1,179,868	1,675,430	42.00%
Maintenance	1,126,725	450,732	510,251	511,500	395,801	486,925	23.02%
Contractual Fire	725,300	739,200	738,554	738,554	811,544	853,440	5.16%
Capital Outlay	19,465	-	460,513	232,002	-	20,000	0.00%
Total Public Safety	<u>6,728,367</u>	<u>6,866,946</u>	<u>7,863,814</u>	<u>8,715,675</u>	<u>8,263,487</u>	<u>9,520,561</u>	<u>15.21%</u>
Public Works:							
Employee Services	776,017	768,393	740,994	965,152	1,014,660	1,051,380	3.62%
Supplies	27,470	29,767	16,598	18,236	26,200	21,900	-16.41%
Professional Services	159,258	184,531	266,827	266,441	351,190	335,360	-4.51%
Maintenance	815,680	649,895	735,899	381,739	863,265	971,533	12.54%
Capital Outlay	-	48,710	-	1,123,026	48,960	-	-100.00%
Total Public Works	<u>1,778,425</u>	<u>1,681,296</u>	<u>1,760,318</u>	<u>2,754,594</u>	<u>2,304,275</u>	<u>2,380,173</u>	<u>3.29%</u>
Park & Recreation:							
Employee Services	1,215,753	1,342,175	1,465,002	1,342,206	1,604,990	1,454,900	-9.35%
Supplies	99,188	134,764	185,865	206,810	193,400	229,200	18.51%
Professional Services	343,908	390,416	389,228	483,262	460,530	506,270	9.93%
Maintenance	475,082	425,406	674,235	699,354	477,700	700,700	46.68%
Capital Outlay	35,005	22,749	194,852	55,115	122,500	106,000	-13.47%
Total Park & Recreation	<u>2,168,936</u>	<u>2,315,510</u>	<u>2,909,182</u>	<u>2,786,747</u>	<u>2,859,120</u>	<u>2,997,070</u>	<u>4.82%</u>
Unallocated:							
Transfers	800,000	-	-	-	121,500	143,000	17.70%
Capital Outlay	-	-	132,751	-	-	-	0.00%
Maintenance/contingency	-	51,473	76,806	28,651	103,200	90,500	-12.31%
Total Unallocated	<u>800,000</u>	<u>51,473</u>	<u>209,557</u>	<u>28,651</u>	<u>224,700</u>	<u>233,500</u>	<u>3.92%</u>
TOTALS	<u><u>\$ 13,507,037</u></u>	<u><u>\$ 12,579,456</u></u>	<u><u>\$ 14,508,490</u></u>	<u><u>\$ 16,283,494</u></u>	<u><u>\$ 15,727,006</u></u>	<u><u>\$ 17,098,494</u></u>	<u><u>8.72%</u></u>

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET**

GENERAL FUND SUMMARY BUDGET

GENERAL FUND COMPARATIVE EXPENDITURES BY OBJECT CLASSIFICATION

TOTAL GENERAL FUND:	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Employee Services	\$ 7,452,062	\$ 8,284,337	\$ 8,762,052	\$ 9,156,902	\$ 9,697,034	\$ 9,956,296	2.67%
Supplies	430,350	534,328	414,429	450,481	450,900	521,400	15.64%
Professional Services	1,265,293	1,351,667	1,784,537	2,860,335	2,613,768	3,226,950	23.46%
Maintenance	2,779,562	1,546,992	1,943,996	1,638,428	1,757,600	2,180,908	24.08%
Contractual Fire	725,300	739,200	738,554	738,554	811,544	853,440	5.16%
Capital Outlay	54,470	71,459	788,116	1,410,143	171,460	126,000	-26.51%
Contingency	-	51,473	76,806	28,651	103,200	90,500	-12.31%
Transfers	800,000	-	-	-	121,500	143,000	17.70%
TOTAL	<u><u>\$ 13,507,037</u></u>	<u><u>\$ 12,579,456</u></u>	<u><u>\$ 14,508,490</u></u>	<u><u>\$ 16,283,494</u></u>	<u><u>\$ 15,727,006</u></u>	<u><u>\$ 17,098,494</u></u>	<u><u>8.72%</u></u>

DEPARTMENT DESCRIPTION:

The legislative body of city government is the City Council. Comprised of four council members and the mayor, the City Council is responsible for enacting ordinances, adopting the yearly budget and establishing basic policies of the city. They are also responsible for appointing the city manager, city attorney, and members of the city advisory commissions. The mayor and council members are elected at large. The mayoral term is for two years, while council members are elected for overlapping four-year terms.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Promote growth to local businesses and residential areas

Develop city protocols and acceptable use plans

Fiscal responsibility and promotion of the area's business climate

Maintain balanced city budget, limit use of bonding

Secure additional funding for development projects

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

Move forward with action regarding organized hauling

Enhance capital and related maintenance for parks and trail connections

Other important objectives

Increase responsiveness with citizens

Have a strong, safe, and vibrant downtown

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

PERFORMANCE MEASURES:

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

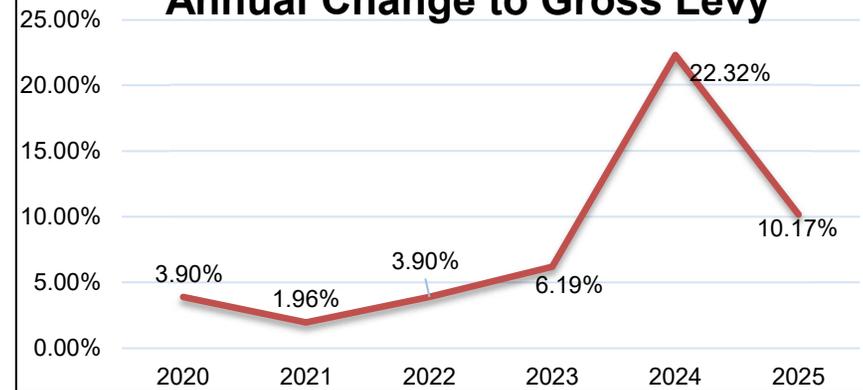
Measure effectiveness

	2023	2024	2025 Budget
Change in tax levy	6.19%	22.32%	10.17%
Change in general fund expenditures	12.23%	-3.42%	8.72%
City tax rate	30.796%	36.586%	41.864%
General fund expenditures per Anoka Citizen	\$898.30	\$865.17	\$940.61

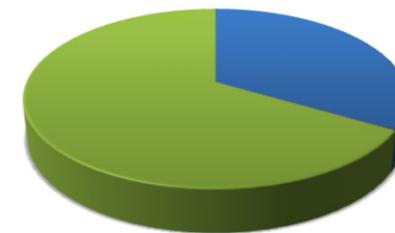
Highlights/Significant Changes for 2025:

A local election took place in November 2024 for the Mayor and two Councilmembers. A sitting Councilmember was elected Mayor, so an appointment will be made at the first meeting in January to appoint someone for the remainder of that term. The next election for Council is November 2026. The total levy for general fund and debt service increased 10.17% in 2024, with a 23.08% increase in levied debt principal and interest payments. Reducing costs and increasing fee revenue remains staff priority when creating annual budgets.

Annual Change to Gross Levy



2025 EXPENDITURES BY CATEGORY



Employee Services Supplies Professional Services

PER CAPITA EXPENSE:	ACTUAL	BUDGETED	BUDGETED
	2023	2024	2025
Monthly	\$ 0.54	\$ 0.61	\$ 0.64
Annual	\$ 6.45	\$ 7.37	\$ 7.70

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

GENERAL FUND - CITY COUNCIL SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Miscellaneous	\$ 1,600	\$ -	\$ 5,000	\$ -	\$ 150	\$ -	-100.00%
Total Revenue	<u>\$ 1,600</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ -</u>	<u>-100.00%</u>
EXPENDITURES							
Employee Services	\$ 36,066	\$ 45,769	\$ 45,601	\$ 46,120	\$ 46,800	\$ 46,800	0.00%
Supplies	37	-	653	45	100	100	0.00%
Professional Services	74,325	68,639	82,499	71,164	87,000	93,160	7.08%
Total Expenditure	<u>\$ 110,428</u>	<u>\$ 114,408</u>	<u>\$ 128,753</u>	<u>\$ 117,329</u>	<u>\$ 133,900</u>	<u>\$ 140,060</u>	<u>4.60%</u>
Supported by taxes and aid	\$ (108,828)	\$ (114,408)	\$ (123,753)	\$ (117,329)	\$ (133,750)	\$ (140,060)	4.72%

DEPARTMENT DESCRIPTION:

The City Administration Department is the general administrative unit of the City government. As such, it supervises and coordinates activities of the City departments, handles citizen inquiries and service requests, implements policies of the City, prepares the agenda and materials for council meetings, prepares regular and special management reports, advises the Council on policy matters and presents the annual budget for consideration by the City Council. Administration is responsible for certain facets of personnel such as labor contracts, employment hires and benefits administration. The administration department also oversees elections. This includes administration of precincts, filing of local offices, proofing ballots, publishing all required legal notices, coordination of election judge staff, provide residents with important voting information and ensure all elections are fair and accurate.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Lead weekly development meetings with key staff

Fiscal responsibility and accountability in government

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

Protection and upkeep of city assets

Ensure human resource practices conform to various regulations

Other important objectives

Create and distribute quarterly newsletters to residents

Utilize website, social media and reader board to disseminate information

PERFORMANCE MEASURES:

2023 2024 2025 Budget

Council goal: development, redevelopment and housing

Measure effectiveness and business efforts

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

Measure effectiveness

Workers comp incidents (lost time and/or med expense)	9	19	10
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Council goal: enhance communication with residents

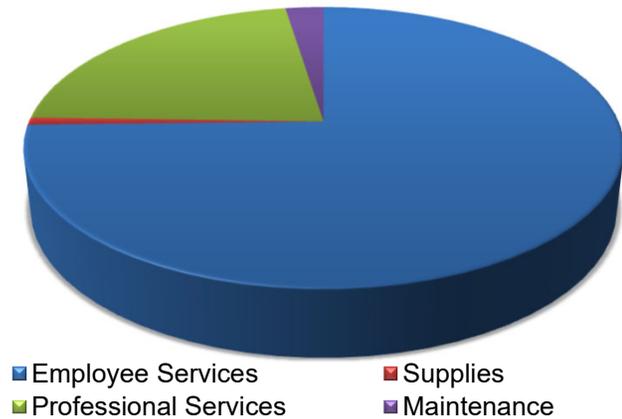
Measure outreach

Number of website views	525,628	609,608	575,000
Facebook followers	14,000	15,400	15,500
Top facebook post of year	na	43,700 views	44,000 views
Newsletters mailed	33,038	33,302	33,500
Voter participation-City/State	no election	79.5% to 76%	no election

Highlights/Significant Changes for 2025:

The City will not have any elections in 2025, which is reflected as a budget reduction to personnel costs of close to \$32,000. Administration will review processes related to employee onboarding using the new NeoGov system, and related to business licensing in order to streamline redundancies and free up valuable staff time. Existing business license software is no longer supported. All union contracts have reopener clauses for 2025 that will need to be negotiated.

2025 EXPENDITURES BY CATEGORY



PER CAPITA EXPENSE:	ACTUAL	BUDGETED	BUDGETED
	2023	2024	2025
Monthly	\$ 2.25	\$ 2.35	\$ 2.23
Annual	\$ 26.96	\$ 28.17	\$ 26.82

STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2023	2024	2025
FTE units budgeted	4.05	4.05	4.13

Authorized Personnel

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

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

GENERAL FUND - ADMINISTRATION AND ELECTIONS SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Licenses & Permits	\$ 12,790	\$ 15,760	\$ 22,869	\$ 23,512	\$ 22,500	\$ 23,500	4.44%
Intergovernmental	97,955	-	-	-	-	-	0.00%
Miscellaneous	1,466	1,192	554	50	1,500	500	-66.67%
Total Revenue	\$ 112,211	\$ 16,952	\$ 23,423	\$ 23,562	\$ 24,000	\$ 24,000	0.00%
EXPENDITURES							
Employee Services	\$ 331,756	\$ 299,890	\$ 368,804	\$ 384,563	\$ 395,660	\$ 363,860	-8.04%
Supplies	10,115	1,644	3,227	4,328	2,500	4,100	64.00%
Professional Services	97,447	89,437	96,646	89,705	101,360	107,570	6.13%
Maintenance	92,289	10,444	10,913	11,567	12,500	12,000	-4.00%
Total Expenditure	\$ 531,607	\$ 401,415	\$ 479,590	\$ 490,163	\$ 512,020	\$ 487,530	-4.78%
Supported by taxes and aid	\$ (419,396)	\$ (384,463)	\$ (456,167)	\$ (466,601)	\$ (488,020)	\$ (463,530)	-5.02%

DEPARTMENT DESCRIPTION:

This department is responsible for administration of the city's financial affairs. This includes maintaining accounting records for all operations, custody and investment of funds, revenue collection and disbursement of city monies, administration of debt, payroll function, purchasing function, special assessments, city receptionist area, budget preparation and supervision of utility billing. The assessment department is responsible for the valuation of all real and personal property for property tax purposes and the administration of all special assessments. Special assessments increase each year by about 100 new accounts as a result of new development, annual street renewal projects and redevelopment.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Ensure timely communication of financial information to Council and staff

Fiscal responsibility and accountability in government

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

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

Protection and upkeep of city assets

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

Produce capital improvement and equipment replacement documents for staff

Other important goal and objectives

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

PERFORMANCE MEASURES:

2023 2024 2025 Budget

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

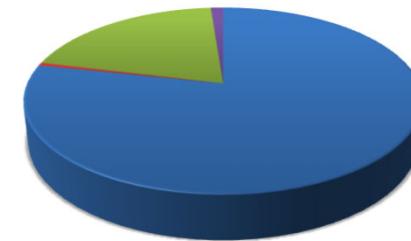
Measure effectiveness

Budget performance: General fund expended vs budget	91.36%	94.89%	100%
Budget performance: General fund revenues vs budget	82.48%	88.92%	100%
GFOA awards applied for/received	3	3	3

Highlights/Significant Changes for 2025:

The Finance department budgeted a decrease to expenditures by 3.05% for budget year 2025. Employee services costs, which are the largest expense to the department, are budgeted to decrease close to 10% in 2025 due to staff changes. The remaining categories are budgeted to increase up to 36%, however the overall change to the department results in a decrease to budgeted expenditures. The Finance department plans to submit three financial reports to the GFOA for award consideration in 2025.

2025 EXPENDITURES BY CATEGORY



■ Employee Services ■ Supplies
■ Professional Services ■ Maintenance

PER CAPITA EXPENSE:	ACTUAL	BUDGETED	BUDGETED
	2023	2024	2025
Monthly	\$ 2.71	\$ 2.85	\$ 2.77
Annual	\$ 32.58	\$ 34.23	\$ 33.18

STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2023	2024	2025
FTE units budgeted	6.15	6.15	6.35

Authorized Personnel

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

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

GENERAL FUND - FINANCE AND ASSESSING SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Charges for Services	\$ 6,005	\$ 29,057	\$ 25,995	\$ 23,435	\$ 24,100	\$ 23,600	-2.07%
Intergovernment	256,886	-	-	-	-	-	0.00%
Miscellaneous	2,584	1,265	635	385	2,000	1,000	-50.00%
Total Revenue	\$ 265,475	\$ 30,322	\$ 26,630	\$ 23,820	\$ 26,100	\$ 24,600	-5.75%
EXPENDITURES							
Employee Services	\$ 406,989	\$ 419,174	\$ 419,837	\$ 472,832	\$ 524,110	\$ 472,420	-9.86%
Supplies	2,979	1,439	3,585	2,761	2,600	3,200	23.08%
Professional Services	79,903	77,480	86,850	105,794	90,100	120,280	33.50%
Maintenance	265,925	10,515	10,218	10,770	5,334	7,250	35.92%
Total Expenditure	\$ 755,796	\$ 508,608	\$ 520,490	\$ 592,157	\$ 622,144	\$ 603,150	-3.05%
Supported by taxes and aid	\$ (490,321)	\$ (478,286)	\$ (493,860)	\$ (568,337)	\$ (596,044)	\$ (578,550)	-2.94%

DEPARTMENT DESCRIPTION:

The city attorney provides legal services required by the city. The city attorney advises the city council and city departments in all legal matters relating to the operations of city government, and prepares all contracts, ordinances, legal opinions and other legal documents required by the city staff or council. In addition, the attorney appears on the city's behalf before any court or administrative body in the prosecution or defense of all proceedings in which the city is a party.

PERFORMANCE MEASURES:

2023 2024 2025 Budget

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

Measure effectiveness

Budget performance: expended vs budget	108.84%	111.89%	100%
Average cycle time per legal matter, in hours	2.44 hours	2.85 hours	2.5 hours

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

Measure effectiveness

Number of meetings attended, Council and worksession	C - 22	C - 24	C - 24
	W - 10	W - 9	W - 8

General Legal Services

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

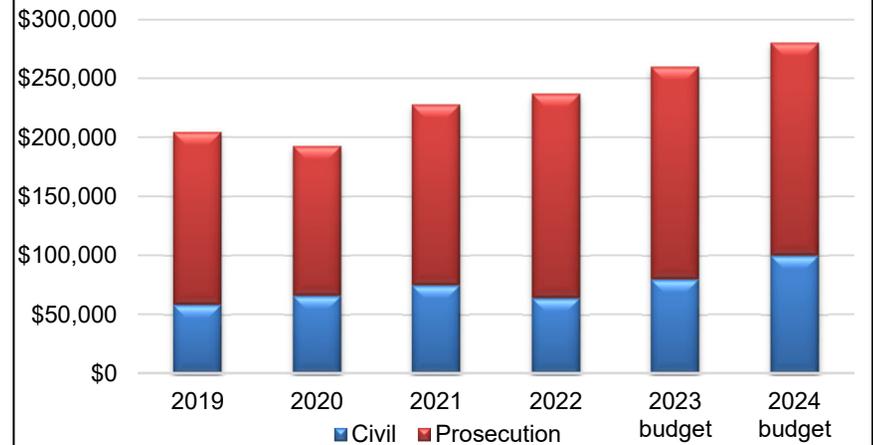
Criminal Matters

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

Highlights/Significant Changes for 2025:

2025 legal costs are budgeted for projected cost increases of 5.4%. The civil costs are expected to rise more than prosecutorial costs. Budgeting for this department is based on historical actual costs for legal services and includes analyzing the times when costs were high and attempting to accurately project when costs will rise again. For 2025, council went out for RFP's (request for proposals) to compare pricing and services of our current attorneys

Legal Fees by type



EXPENDITURES:	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
Professional services	\$ 282,973	\$ 280,000	\$ 295,000
TOTAL	\$ 282,973	\$ 280,000	\$ 295,000

PER CAPITA EXPENSE:	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
Monthly	\$ 1.30	\$ 1.28	\$ 1.35
Annual	\$ 15.57	\$ 15.40	\$ 16.23

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

GENERAL FUND - LEGAL SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Court Fines	\$ 44,096	\$ 48,091	\$ 43,944	\$ 40,211	\$ 45,000	\$ 40,000	-11.11%
Intergovernment	837	-	-	-	-	-	0.00%
Total Revenue	\$ 44,933	\$ 48,091	\$ 43,944	\$ 40,211	\$ 45,000	\$ 40,000	-11.11%
EXPENDITURES							
Legal	\$ 66,963	\$ 74,992	\$ 64,056	\$ 96,960	\$ 100,000	\$ 105,000	5.00%
Prosecution	126,365	152,496	172,838	186,013	180,000	190,000	5.56%
Total Expenditure	\$ 193,328	\$ 227,488	\$ 236,894	\$ 282,973	\$ 280,000	\$ 295,000	5.36%
Supported by taxes and aid	\$ (148,395)	\$ (179,397)	\$ (192,950)	\$ (242,762)	\$ (235,000)	\$ (255,000)	8.51%

DEPARTMENT DESCRIPTION:

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

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Continue emphasis on property inspections and enforcement of City codes

Create opportunities for new tax base and development

Fiscal responsibility and accountability in government

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

Protection and upkeep of city assets

Through enforcement of building codes, zoning codes, and rental licensing the City can protect, preserve and enhance infrastructure while protecting economy

Other important goal and objectives

Attract desired businesses and continue to develop city owned sites

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

PERFORMANCE MEASURES:

	2023	2024	2025 Budget
Council goal: increase enforcement of rental housing statutes and City codes			
<i>Measure effectiveness</i>			
Rental inspections	464	330	250
Code enforcement citations	96	139	80

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

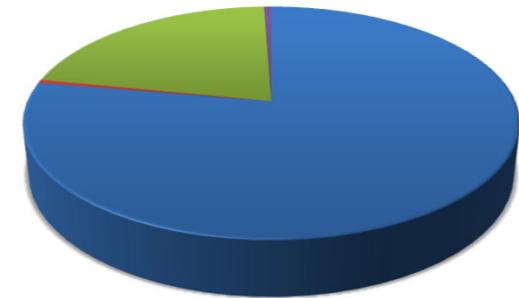
Measure effectiveness

Budget performance: expended vs budget	83.01%	90.43%	100%
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Highlights/Significant Changes for 2025:

The Planning and Community Development Department will continue to move redevelopment projects forward while working to retain existing businesses, enhance existing neighborhoods through code enforcement, maintain property values, and tax base. In 2024, completion of 330 rental housing inspections and issuance of 139 code enforcement citations met Council's goal for enforcement actions. These actions are important to keeping Anoka a safe and prosperous place to work and live. The planning department continues to split Housing and Code Enforcement personnel with the building inspections department by completing flat fee building permits.

2025 EXPENDITURES BY CATEGORY



- Employee Services
- Professional Services
- Supplies
- Maintenance

PER CAPITA EXPENSE:	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
Monthly	\$ 2.15	\$ 2.42	\$ 2.02
Annual	\$ 25.77	\$ 29.01	\$ 24.28

STAFFING LEVELS	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
FTE units budgeted	2.8	2.75	2.1

Authorized Personnel

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

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

GENERAL FUND - PLANNING AND COMMUNITY DEVELOPMENT SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Plan Check/Review Fees	\$ 8,060	\$ 7,800	\$ 8,399	\$ 10,641	\$ 9,000	\$ 8,000	-11.11%
Code Violations	21,694	18,470	38,911	23,528	40,000	30,000	-25.00%
Rental license inspection	39,090	40,546	63,303	92,081	65,000	80,000	23.08%
Vacant building registration	1,800	450	1,200	350	2,000	1,000	-50.00%
Licenses and permits	-	-	-	830	-	-	0.00%
Intergovernmental	-	-	16,000	-	-	-	0.00%
Miscellaneous	115	40	428	18,993	500	500	0.00%
Total Revenue	\$ 70,759	\$ 67,306	\$ 128,241	\$ 146,423	\$ 116,500	\$ 119,500	2.58%
EXPENDITURES							
Employee Services	\$ 364,156	\$ 359,950	\$ 340,935	\$ 384,889	\$ 458,640	\$ 343,070	-25.20%
Supplies	751	1,173	1,840	1,713	2,000	2,000	0.00%
Professional Services	49,768	51,189	54,638	81,888	63,720	93,880	47.33%
Maintenance	3,861	-	2,480	-	3,000	2,500	-16.67%
Total Expenditure	\$ 418,536	\$ 412,312	\$ 399,893	\$ 468,490	\$ 527,360	\$ 441,450	-16.29%
Supported by taxes and aid	\$ (347,777)	\$ (345,006)	\$ (271,652)	\$ (322,067)	\$ (410,860)	\$ (321,950)	-21.64%

DEPARTMENT DESCRIPTION:

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

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

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Work with the County Emergency Management to update Mitigation Plan

Fiscal responsibility and accountability in government

Monitor and evaluate the new administrative parking ticket process

Protection and upkeep of city assets

Develop a City Camera replacement schedule and required annual budget

Other important objectives

Recruitment and retention of sworn and non-sworn police staff

Continue community and police engagements, enhancing public trust

PERFORMANCE MEASURES:

2023 2024 2025 Budget

Council goal: promote a safe, strong and vibrant downtown

Measure effectiveness

	2023	2024	2025 Budget
Assaults 5th Degree	184	170	170
Property Damage Crash	739	730	730
Calls for service	24,929	24,078	24,500
Number certified emergency managers	3	3	3
Number of animals picked up or trapped	110	95	110

Council goal: enhance communication with citizens

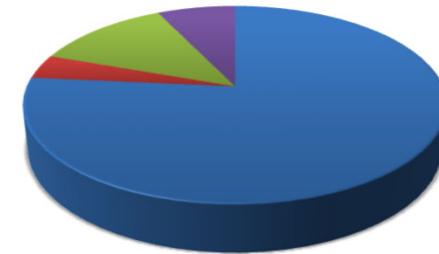
Measure outreach

	2023	2024	2025 Budget
Department press releases	3	1	2

Highlights/Significant Changes for 2025:

The Police department will have two significant retirements in 2025, totaling more than 60 years of service. The department will delay filling these positions until 2026 as part of an agreement during negotiations regarding salary and benefit increases for staff. The retirements will create leadership and specialty assignment vacancies. A purposeful selection process will be utilized to fill these vital roles. The focus for 2025 will be to make Anoka Police attractive to possible candidates to ensure quality future officers. An additional focus will be on hiring from our non-sworn CSO Unit to ensure vetted trusted candidates.

2025 EXPENDITURES BY CATEGORY



■ Employee Services ■ Supplies ■ Professional Services ■ Maintenance

	PER CAPITA EXPENSE:		
	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
Monthly	\$ 26.65	\$ 27.36	\$ 30.14
Annual	\$ 319.85	\$ 328.29	\$ 361.72

	STAFFING LEVELS		
	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
FTE units budgeted	33.55	34.8	33.65

Authorized Personnel			
	2023	2024	2025
Chief of Police	1	1	1
Captain	2	2	2
Sergeant	5	5	5
Investigator	4	4	3
Officer	15	15	16
CSO	2	2.25	1
Executive Assistant	1	1	1
Evidence/Animal Containment		1	1
Records Tech	3.5	3.5	4

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

GENERAL FUND - POLICE AND CIVIL DEFENSE SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Licenses	\$ 48,035	\$ 74,259	\$ 66,305	\$ 77,640	\$ 77,000	\$ 88,100	14.42%
State Aid Police Svcs	274,080	262,754	283,799	313,071	285,000	370,998	30.17%
Police Services	114,234	88,038	46,731	56,638	54,400	54,500	0.18%
Intergovernmental	669,604	53,879	79,060	76,127	423,618	60,000	-85.84%
Capital lease issue	-	-	460,513	180,340	-	-	0.00%
Miscellaneous	1,566	2,446	49,671	14,367	12,000	11,500	-4.17%
Total Revenue	\$ 1,107,519	\$ 481,376	\$ 986,079	\$ 718,183	\$ 852,018	\$ 585,098	-31.33%
EXPENDITURES							
Employee Services	\$ 3,499,132	\$ 3,993,797	\$ 4,221,363	\$ 4,411,534	\$ 4,589,871	\$ 5,013,596	9.23%
Supplies	97,152	137,872	201,222	215,412	223,500	260,000	16.33%
Professional Services	368,251	387,092	451,964	520,800	769,488	814,410	5.84%
Maintenance	1,035,976	427,444	296,331	230,710	384,800	467,300	21.44%
Lease expense, principal	-	-	181,239	192,296	-	-	0.00%
Lease expense, interest	-	-	13,247	11,438	-	-	0.00%
Capital outlay, new lease	-	-	460,513	180,340	-	-	0.00%
Capital	19,465	-	-	51,662	-	20,000	100.00%
Total Expenditure	\$ 5,019,976	\$ 4,946,205	\$ 5,825,879	\$ 5,814,192	\$ 5,967,659	\$ 6,575,306	10.18%
Supported by taxes and aid	\$ (3,912,457)	\$ (4,464,829)	\$ (4,839,800)	\$ (5,096,009)	\$ (5,115,641)	\$ (5,990,208)	17.10%

DEPARTMENT DESCRIPTION:

Anoka-Hennepin School District has contracted with the City to provide licensed police officers to serve as liaison between the school and students. The primary mission is to provide education, crime prevention, and protection for students and staff. There are four elementary, one middle, and one high schools within the borders of Anoka.

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

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Provide training for landlords, managers and tenants in rental housing

Fiscal responsibility and accountability in government

Re-enter into contracts for SRO services at Anoka Schools

Protection and upkeep of city assets

Improve recruitment strategies for CSO officers

Other important objectives

Provide responsible beverage server training to local liquor establishments

Continue DARE program and local schools

PERFORMANCE MEASURES:

2023 2024 2025 Budget

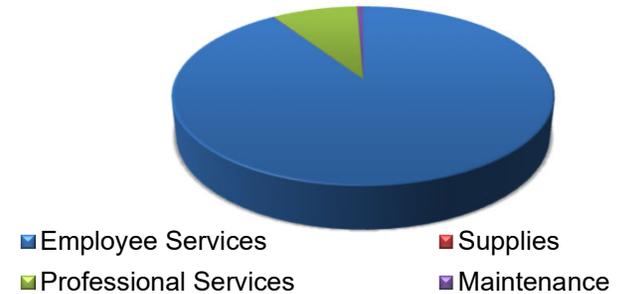
Council goal: promote a safe, strong and vibrant downtown
Measure effectiveness

	2023	2024	2025 Budget
Patrols in and around Anoka Schools	200	200	200
LMA meetings attended	4	1	6
Juvenile conferences	30	0	na
Dare program graduates	200	200	200

Highlights/Significant Changes for 2025:

The Police Department intends to re-enter into a contract with ISD #11 for SRO services. SRO Assignment to the Sanburg Regional High School is to be considered. The COPPS Unit uses public education and prevention efforts to provide a resource for the community to reduce crime. In 2025 community engagement plan will continue to be creative and robust. The juvenile conferencing program has been sunsetted as juvenile criminal cases are now vetted by the Anoka County Attorney's Office for similar programs.

2025 EXPENDITURES BY CATEGORY



PER CAPITA EXPENSE:	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
Monthly	\$ 4.73	\$ 4.77	\$ 5.00
Annual	\$ 56.79	\$ 57.27	\$ 59.95

STAFFING LEVELS	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
FTE units budgeted	10.02	10.95	8.92

Authorized Personnel

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

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

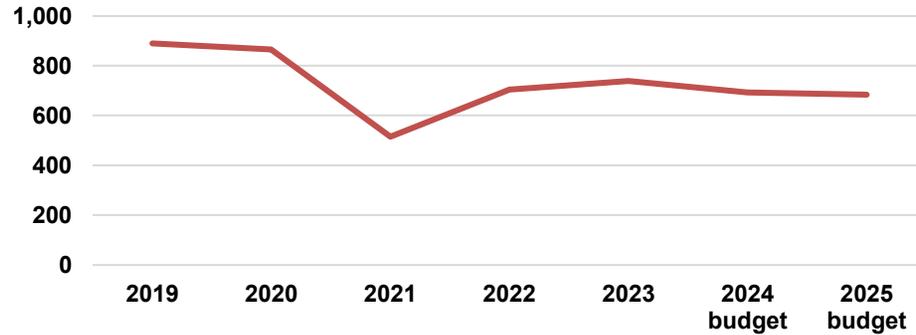
GENERAL FUND - SCHOOL LIAISON, SCHOOL SECURITY, DOWNTOWN SECURITY SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Police Services	\$ 139,234	\$ 149,723	\$ 159,499	\$ 154,731	\$ 78,500	\$ 166,500	112.10%
Anoka High Security	20,934	55,918	78,883	40,430	40,000	-	-100.00%
Miscellaneous	7,550	-	-	-	-	-	0.00%
Total Revenue	\$ 167,718	\$ 205,641	\$ 238,382	\$ 195,161	\$ 118,500	\$ 166,500	40.51%
EXPENDITURES							
Employee Services	\$ 681,465	\$ 876,514	\$ 952,096	\$ 954,908	\$ 965,543	\$ 988,120	2.34%
Supplies	-	-	57	-	200	500	150.00%
Professional Services	36,956	44,764	49,328	67,796	72,400	94,230	30.15%
Maintenance	76,166	19,277	4,424	9,678	3,000	7,000	133.33%
Total Expenditure	\$ 794,587	\$ 940,555	\$ 1,005,905	\$ 1,032,382	\$ 1,041,143	\$ 1,089,850	4.68%
Supported by taxes and aid	\$ (626,869)	\$ (734,914)	\$ (767,523)	\$ (837,221)	\$ (922,643)	\$ (923,350)	0.08%

DEPARTMENT DESCRIPTION:

This department administers and enforces city ordinances relating to the building code. Building plans are reviewed prior to construction, and building in the process of construction are inspected for compliance with applicable codes.

Building Permits Issued



GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

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

Fiscal responsibility and accountability in government

Prompt and accurate payments of surcharges to the State

Protection and upkeep of city assets

Accurate recording of SAC credits and charges with Met Council

Other important objectives

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

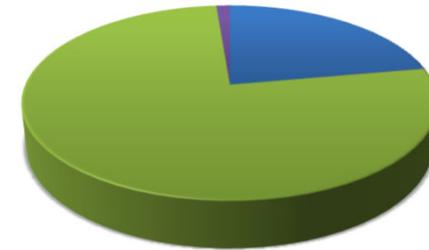
PERFORMANCE MEASURES:

	2023	2024	2025 Budget
Council goal: development, redevelopment and housing			
<i>Measure effectiveness and business efforts</i>			
Total number of inspections	2,531	2,478	2,500
Length of time for plan review commercial/residential	c - 2-3 weeks	c - 2-3 weeks	c - 2-3 weeks
	r - 1-2 weeks	r - 1-2 weeks	r - 1-2 weeks
Council goal: enhance communication with residents			
<i>Measure outreach</i>			
Number of permits processed via online software	1,280	1,378	1,300

Highlights/Significant Changes for 2025:

Changes to position budgeting between planning and building inspections resulted in an increase to budgeted employee services. Staff will release an RFP for permitting software in 2025 to replace PermitWorks. The new software will create efficiencies in the department and allow for an enhanced online customer experience. Fee increases implemented during 2024 and budgeted 2025 will address the short term reliance on property taxes in the department.

2025 EXPENDITURES BY CATEGORY



Employee Services Supplies
Professional Services Maintenance

PER CAPITA REVENUE OVER EXPENDITURE:	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
Monthly	\$ (0.18)	\$ 0.54	\$ 4.59
Annual	\$ (2.21)	\$ 6.54	\$ 55.12

Short term reliance on property tax aid in this department is budgeted but staff are making adjustments to make this department self supporting during this budget cycle.

STAFFING LEVELS	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
FTE units budgeted	2.23	1.75	2.40

Authorized Personnel

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

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

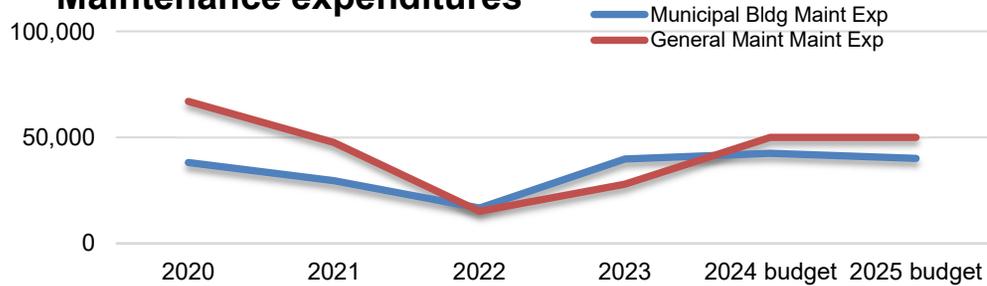
GENERAL FUND - BUILDING INSPECTIONS SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Plan Check/Review Fees	\$ 78,721	\$ 105,728	\$ 140,223	\$ 261,614	\$ 140,000	\$ 260,000	85.71%
Building Permits	289,043	234,162	301,650	431,696	300,000	430,000	43.33%
Heating Permits	96,712	80,720	50,208	196,546	50,000	200,000	300.00%
Plumbing Permits	22,074	25,167	19,668	31,006	25,000	30,000	20.00%
Electrical Permits	42,959	45,547	43,978	57,563	45,000	55,000	22.22%
Building Permit Sur Charge	2,402	3,131	8,896	791	2,000	3,500	75.00%
Total Revenue	\$ 531,911	\$ 494,455	\$ 564,623	\$ 979,216	\$ 562,000	\$ 978,500	74.11%
EXPENDITURES							
Employee Services	\$ 140,728	\$ 178,675	\$ 207,421	\$ 135,038	\$ 96,760	\$ 222,150	129.59%
Supplies	167	181	1,127	108	400	400	0.00%
Professional Services	33,026	58,119	69,918	866,408	337,980	766,790	126.87%
Maintenance	14,583	4,011	15,010	17,836	8,001	12,625	57.79%
Total Expenditure	\$ 188,504	\$ 240,986	\$ 293,476	\$ 1,019,390	\$ 443,141	\$ 1,001,965	126.11%
	\$ 343,407	\$ 253,469	\$ 271,147	\$ (40,174)	\$ 118,859	\$ (23,465)	-119.74%

DEPARTMENT DESCRIPTION:

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

Maintenance expenditures



GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Support other public works staff with 2nd and Jackson initiatives

Fiscal responsibility and accountability in government

Identify necessary capital expenditures for the multi-year capital plan

Protection and upkeep of city assets

Routinely inspect public buildings for cleanliness and necessary repairs

Other important objectives

Develop and implement a monthly checklist for maintenance items

PERFORMANCE MEASURES: 2023 2024 2025 Budget

Council goal: eliminate excessive spending

Measure effectiveness

	Annual use	Annual use	Annual use
	Change in avg	Change in avg	Change in avg
Measurable natural gas usage in ccf (goal of .5% reduction in 3 year avg)	98,952	90,860	101,800
	-1.59%	-1.56%	-3.65%
Measurable electric in kWh (goal of .5% reduction in 3 year avg)	1,469,400	1,443,880	1,462,073
	0.42%	-1.30%	0.70%

Council goal: protect city assets through maintenance

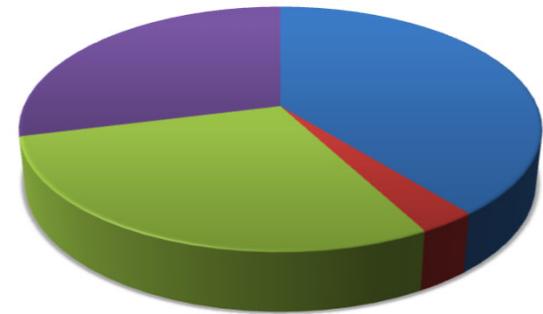
Measure effort

	2023	2024	2025 Budget
Create checklist to monitor regular maintenance request completion	Staffing shortage	Staffing shortage	Staffing shortage

Highlights/Significant Changes for 2025:

In 2024, we were unable to fill the facilities maintenance position vacated in 2023. We have temporarily promoted a current employee to complete the duties that are required for that position through 2025. We will continue to try and fill the position. The budget reflects a reduction to salaries and increases to professional services as some vital maintenance items that cannot be completed by other staff members will need to be hired out. The new staff member will be expected to create and implement a method to track regular maintenance jobs throughout the city.

2025 EXPENDITURES BY CATEGORY



■ Employee Services ■ Supplies ■ Professional Services ■ Maintenance

PER CAPITA EXPENSE: ACTUAL BUDGETED BUDGETED

	2023	2024	2025
Monthly	\$ 1.32	\$ 1.85	\$ 1.59
Annual	\$ 15.80	\$ 22.21	\$ 19.02

STAFFING LEVELS ACTUAL BUDGETED BUDGETED

	2023	2024	2025
FTE units budgeted	1.75	1.75	1.83

Authorized Personnel

	2023	2024	2025
Facilities Maintenance	1	1	1
Janitor	1	1	1

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

GENERAL FUND - MUNICIPAL BUILDING AND GENERAL MAINTENANCE SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Intergovernmental	\$ 128,392	\$ 1,000	\$ -	\$ -	\$ -	\$ -	100.00%
Total Revenue	<u>\$ 128,392</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
EXPENDITURES							
Employee Services	\$ 128,532	\$ 135,656	\$ 128,740	\$ 89,675	\$ 214,660	\$ 135,460	-36.90%
Supplies	20,782	22,646	8,752	8,010	13,800	10,500	-23.91%
Professional Services	61,834	62,567	77,916	100,501	73,700	99,830	35.45%
Maintenance	263,549	95,105	50,236	88,985	101,600	100,000	-1.57%
Total Expenditure	<u>\$ 474,697</u>	<u>\$ 315,974</u>	<u>\$ 265,644</u>	<u>\$ 287,171</u>	<u>\$ 403,760</u>	<u>\$ 345,790</u>	<u>-14.36%</u>
Supported by taxes and aid	\$ (346,305)	\$ (314,974)	\$ (265,644)	\$ (287,171)	\$ (403,760)	\$ (345,790)	-14.36%

DEPARTMENT DESCRIPTION:

The engineering department is responsible for the design, maintenance and operation of the physical facilities and infrastructure of the city. This includes preparation of plans (or supervision of plan preparation if consulting engineers are used) and management of contracts awarded by the council for public improvements such as paving, storm sewers, sidewalks, etc. Engineering ensures that all projects are designed and built to City standards. The street department maintains streets and roadways within the city, including street surfacing and repairs, street cleaning, snow and ice removal, storm sewers and traffic regulating device installation and maintenance.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

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

Fiscal responsibility and accountability in government

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

Protection and upkeep of city assets

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

Other important goal and objectives

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

PERFORMANCE MEASURES:

2023 2024 2025 Budget

Council goal: maintenance of assets

Measure effectiveness and effort

Miles of roadway resurfaced	4.20	0.08	1.30
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Council goal: enhance communication with residents

Measure outreach

Days to close a request for service from community	Emergency - 1 Noneme - 3-5	Emergency - 1 Noneme - 3-5	Emergency - 1 Noneme - 3-5
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Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.

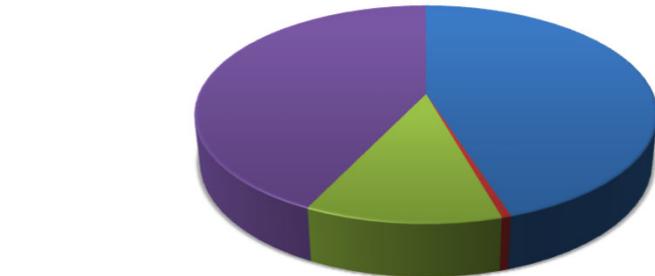
Measure effectiveness

Budget performance: expended vs budget	115.03%	85.24%	100%
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Highlights/Significant Changes for 2025:

The 2024 budget for street maintenance department came in under budget mainly due to the extraordinarily low snow fall throughout 2024. The street maintenance department will hire one FTE in 2025, this will be a shared position with park maintenance. A second FTE, also split between street and park maintenance will be added dependant on sale of a residential lot in the downtown area which would cover the cost of the position for the first year. The engineering department will continue to outsource GIS location services and engineering services rather than adding additional staff.

2025 EXPENDITURES BY CATEGORY



- Employee Services
- Professional Services
- Capital Outlay
- Supplies
- Maintenance

PER CAPITA EXPENSE:

	<u>2023</u>	<u>2024</u>	<u>2025</u>
Monthly	\$ 11.31	\$ 8.71	\$ 9.33
Annual	\$ 135.74	\$ 104.55	\$ 111.91

STAFFING LEVELS

	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE units budgeted	8.40	10.40	9.97

Authorized Personnel

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

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

GENERAL FUND - ENGINEERING AND STREET MAINTENANCE SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Franchise Fees	\$ 939,130	\$ 992,054	\$ 974,244	\$ 934,830	\$ 975,000	\$ 940,000	-3.59%
Permits	100	-	50	2,686	-	-	0.00%
Intergovernmental	234,385	213,749	235,543	228,844	235,000	249,508	6.17%
Public Works reimbursement	-	-	-	116,301	-	-	0.00%
Miscellaneous	-	2,491	4,516	2,887	3,000	3,000	0.00%
Total Revenue	\$ 1,173,615	\$ 1,208,294	\$ 1,214,353	\$ 1,285,548	\$ 1,213,000	\$ 1,192,508	-1.69%
EXPENDITURES							
Employee Services	\$ 647,485	\$ 632,737	\$ 612,254	\$ 875,477	\$ 800,000	\$ 915,920	14.49%
Supplies	6,688	7,121	7,846	10,226	12,400	11,400	-8.06%
Professional Services	97,424	121,964	188,911	165,940	277,490	235,530	-15.12%
Maintenance	552,131	554,790	685,663	292,754	761,665	871,533	14.42%
Capital Outlay	-	48,710	-	1,123,026	48,960	-	-100.00%
Total Expenditure	\$ 1,303,728	\$ 1,365,322	\$ 1,494,674	\$ 2,467,423	\$ 1,900,515	\$ 2,034,383	7.04%
Supported by taxes and aid	\$ (130,113)	\$ (157,028)	\$ (280,321)	\$ (1,181,875)	\$ (687,515)	\$ (841,875)	22.45%

DEPARTMENT DESCRIPTION:

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

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Support community events that attract interest in the City

Fiscal responsibility and accountability in government

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

Protection and upkeep of city assets

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

Other important goal and objectives

Increase winter offerings at Greenhaven Event Center

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

PERFORMANCE MEASURES:

2023 2024 2025 Budget

Council goal: enhance communication with residents

Measure outreach and engagement

	2023	2024	2025 Budget
Total taxable event and restaurant business	318 events \$1,242,000	285 events \$950,000	340 events \$1,250,000
Facebook campaign reach and impressions	62,429 177,141	35,043 86,060	50,000 130,000

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

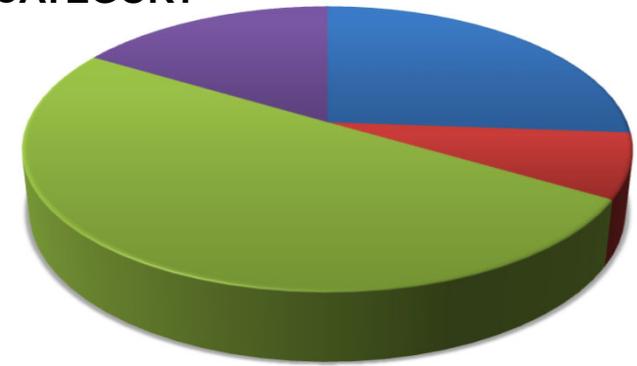
Measure effectiveness

	2023	2024	2025 Budget
Rent/commission to total maint, taxes, and utilities of the Event Center	74.54%	97.62%	99.19%
Budget performance: expended vs budget	134.56%	113.66%	100%

Highlights/Significant Changes for 2025:

Long term event booking at the Event Center is emerging from the decrease that occurred due to Highway 10 construction. Wedding bookings for 2025 have doubled compared to 2024. The temporary renegotiated lease contract needs to be finalized to allow for bookings in 2026 and beyond. Special City Events such as Concerts in the Park, and the Tree Lighting, have projected significant cost increases. Many of the events held are free to the public, so staff will look into sponsorship from local businesses. When sponsorship is not available staff will review event dates, or size, and adjust accordingly.

2025 EXPENDITURES BY CATEGORY



Employee Services Supplies Professional Services Maintenance

PER CAPITA EXPENSE:

	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
Monthly	\$ 1.85	\$ 1.53	\$ 1.65
Annual	\$ 22.15	\$ 18.34	\$ 19.83

STAFFING LEVELS

	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
FTE units budgeted	0.62	0.62	0.62

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

GENERAL FUND - SPECIAL EVENTS AND EVENT CENTER SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Lease Income	\$ 21,234	\$ 31,242	\$ 52,972	\$ 49,680	\$ 72,192	\$ 75,000	3.89%
Rent Income	40,250	43,000	52,664	47,431	48,000	48,000	0.00%
Charges for services	5,318	5,911	5,058	18,570	-	14,000	100.00%
Intergovernmental	4,630	-	-	-	-	-	0.00%
Miscellaneous	259	9,070	6,420	18,619	4,000	13,000	225.00%
Total Revenue	\$ 71,691	\$ 89,223	\$ 117,114	\$ 134,300	\$ 124,192	\$ 150,000	20.78%
EXPENDITURES							
Employee Services	\$ 69,631	\$ 76,481	\$ 112,376	\$ 90,646	\$ 85,920	\$ 94,320	9.78%
Supplies	17,722	11,304	12,751	28,806	12,000	26,500	120.83%
Professional Services	162,700	158,667	139,579	216,656	169,010	180,690	6.91%
Maintenance	42,937	45,174	46,222	66,600	54,000	59,000	9.26%
Capital Outlay	35,005	-	-	-	12,500	-	-100.00%
Total Expenditures	\$ 327,995	\$ 291,626	\$ 310,928	\$ 402,708	\$ 333,430	\$ 360,510	8.12%
Supported by taxes and aid	\$ (256,304)	\$ (202,403)	\$ (193,814)	\$ (268,408)	\$ (209,238)	\$ (210,510)	0.61%

DEPARTMENT DESCRIPTION:

These departments are responsible for multiple areas of community recreation activities. Department 4515 provides for the rental boat slips on the Rum River and access to the upper recreational pool of the Rum River. Skating rink and warming house operations are accounted for here as well as snow removal on City sidewalks and the Central Business District. The maintenance and improvements to the City's playgrounds, playfields and tennis courts are also accounted for here. The Anoka Aquatic Center concession stand operations are accounted for in department 4516. The Anoka Senior Center operations are accounted for in 4517.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Utilize Port of Anoka to attract visitors, businesses and developments

Fiscal responsibility and accountability in government

Boost concession sales, umbrella rentals and parties to keep fees down to citizens

Protection and upkeep of city assets

Continue proper upkeep of pool equipment to avoid unexpected repairs

Monitor pool users to prevent damage to pool furniture

Use preventative maintenance to extend useful life of Senior Center van

Other important goal and objectives

Continue to engage citizens with community wide programs for all ages including offering transportation to events for seniors. Utilize participant surveys to improve programs. Move away from printed newsletters and engage more online

PERFORMANCE MEASURES:

2023 2024 2025 Budget

Council goal: enhance communication with residents

Measure outreach and engagement

	2023	2024	2025 Budget
Notify Me subscribers to parks/rec of City website	597	447	550
Pool facebook followers	8,500	8,800	9,000
User survey responses	206	180	200
Senior trips and outings	60	120	75
Senior riders	1,420	3,032	3,100

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

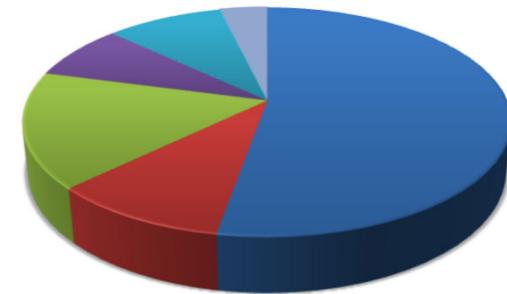
Measure effectiveness

	2023	2024	2025 Budget
Concession stand gross profit	62.28%	57.58%	63.04%
Percent of the 42 boat slips that were leased out	76%	80%	100%

Highlights/Significant Changes for 2025:

Lower than normal water levels on the Rum River resulted in lower boat slip rentals. The City completed river dredging to increase access for boaters in 2024. This is expected to increase boat slip leases. The Aquatic Center has restructured rentals and parties to make things simpler to rent. Concession prices and menu will be adjusted to increase gross profits while still being affordable. The Senior Center will provide more transportation to city events for daily passengers. Ridership for seniors now includes day trips and lunch delivery. New offerings include estate planning and seminars at the Senior Center.

2025 EXPENDITURES BY CATEGORY



Employee Services Supplies Professional Services
Maintenance Capital Outlay Interest Expense
Transfer Out

PER CAPITA EXPENSE:

	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
Monthly	\$ 4.63	\$ 5.55	\$ 5.25
Annual	\$ 55.56	\$ 66.54	\$ 63.03

STAFFING LEVELS

	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
FTE units budgeted	3.79	3.80	3.64

Authorized Personnel

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

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET**

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

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Use of Parks & Fields	\$ 9,771	\$ 36,314	\$ 32,530	\$ 29,918	\$ 35,000	\$ 30,000	-14.29%
Pool Admission	63,511	230,800	230,689	239,320	238,000	235,000	-1.26%
Swimming Lessons	57,367	79,304	86,143	84,371	85,000	85,000	0.00%
Concession Stand Sales	9,740	58,080	62,826	74,163	65,000	75,000	15.38%
Pool Lease/Merchandise	2,192	16,090	9,711	23,340	18,080	27,000	49.34%
Senior Center Activity	5,733	19,566	31,581	30,192	36,500	33,500	-8.22%
River Slip Rental	28,666	41,956	53,831	47,492	50,000	47,000	-6.00%
Intergovernmental	8,285	-	-	21,156	65,000	13,000	-80.00%
Miscellaneous	5,206	1,246	4,839	12,097	4,500	1,000	-77.78%
Transfer in	-	-	135,000	-	-	-	0.00%
Total Revenue	\$ 190,471	\$ 483,356	\$ 647,150	\$ 562,049	\$ 597,080	\$ 546,500	-8.47%
EXPENDITURES							
Employee Services	\$ 454,035	\$ 541,253	\$ 563,824	\$ 580,178	\$ 657,410	\$ 604,700	-8.02%
Supplies	31,802	65,626	105,482	93,035	120,200	114,700	-4.58%
Professional Services	92,741	120,472	152,355	166,137	157,120	187,430	19.29%
Maintenance	147,487	85,124	94,192	112,110	114,900	90,000	-21.67%
Capital Outlay	-	22,749	182,440	55,115	110,000	106,000 *	-3.64%
Interest Expense	-	-	-	3,375	-	-	0.00%
Transfer Out	-	-	-	-	50,000	43,000	-14.00%
Total Expenditures	\$ 726,065	\$ 835,224	\$ 1,098,293	\$ 1,009,950	\$ 1,209,630	\$ 1,145,830	-5.27%
Supported by taxes and aid	\$ (535,594)	\$ (351,868)	\$ (451,143)	\$ (447,901)	\$ (612,550)	\$ (599,330)	-2.16%

AC09-03 Refinish interior Aquatic Center floors \$106,000 *

Transfer out \$40,000 2025 balance due on internal loan

DEPARTMENT DESCRIPTION:

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

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Complete build out of park master plans for development areas

Complete park system audit of park infrastructure and amenities

Fiscal responsibility and accountability in government

Continue to research and apply for grant opportunities

Assist financial master plan for replacement of aging infrastructure and amenities

Protection and upkeep of city assets

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

Ensure play equipment is well maintained and safe for use

Other important goal and objectives

Work with street maintenance on hire of shared positions in 2025

PERFORMANCE MEASURES:

2023 2024 2025 Budget

Council goal: maintenance of assets

Measure effectiveness and effort

Plant new or replacement park trees	120	200	200
Trails realigned or repaired	600'	0	250'
Playgrounds inspected	14	16	16
Reduce irrigation at ball parks 2.5% annually for 5 years	new in 2025	new in 2025	est 2.5%

Council goal: strong, safe and vibrant downtown

Measure effectiveness and effort

Hanging baskets and pots	294	296	296
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Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.

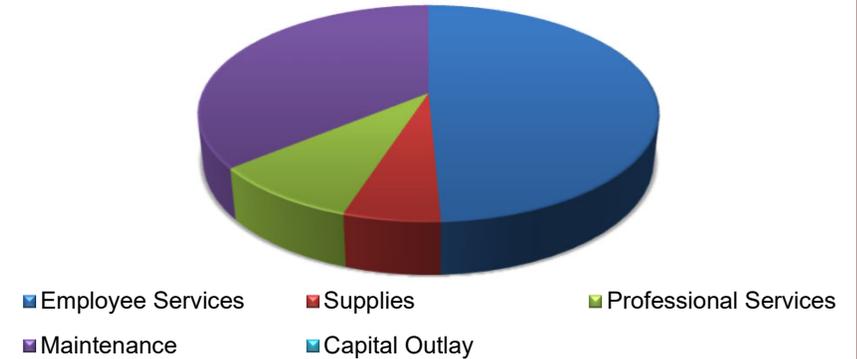
Measure effectiveness

Special funding or grants applied for or approved	DNR Trail Grant \$200,000	Shade Tree Program \$491,460	2022-2024 DNR Emerald Ash Borer \$150,000
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Highlights/Significant Changes for 2025:

Department continues to focus on the maintenance of aging park infrastructure, facilities and amenities. City streetscape, boulevards and landscape maintenance includes care for nearly 200 hanging flower and more than 2 miles of landscape beds around central business district and West Main Street. EAB mitigation and replanting of boulevard and park trees continues to be a major priority throughout the city. Emphasis on staff training in arboriculture will help serve the increasing demands and needs of the community in the diagnosis and care of the city's urban forest

2025 EXPENDITURES BY CATEGORY



PER CAPITA EXPENSE:

	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
Monthly	\$ 6.30	\$ 6.26	\$ 7.03
Annual	\$ 75.59	\$ 75.15	\$ 84.37

STAFFING LEVELS

	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
FTE units budgeted	6.49	6.50	7.55

Authorized Personnel

Public Services Administrator	1	1	1
Maintenance	5	5	7
Administrative Assistant	1	1	1
Natural Resource Tech	0.5	0.5	0

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

GENERAL FUND - PARK MAINTENANCE & CITY BEAUTIFICATION SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Intergovernment	\$ 13,693	\$ 10,487	\$ 15,020	\$ 209,665	\$ -	\$ 150,000	100.00%
Lease Income	2,800	-	4,257	5,651	-	5,000	100.00%
Park Donations	5,946	340	6,433	3,120	2,000	3,000	50.00%
Miscellaneous	3,287	9,001	14,469	2,352	3,000	175,000	5733.33%
Transfers In	200,500	400,000	200,000	-	-	-	0.00%
Total Revenue	\$ 226,226	\$ 419,828	\$ 240,179	\$ 220,788	\$ 5,000	\$ 333,000	6560.00%
EXPENDITURES							
Employee Services	\$ 692,087	\$ 724,441	\$ 788,802	\$ 671,382	\$ 861,660	\$ 755,880	-12.28%
Supplies	49,664	57,834	67,632	84,969	61,200	88,000	43.79%
Professional Services	88,467	111,277	97,294	100,469	134,400	138,150	2.79%
Maintenance	284,658	295,108	533,821	517,269	308,800	551,700	78.66%
Capital Outlay	-	-	12,412	-	-	-	0.00%
Total Expenditures	\$ 1,114,876	\$ 1,188,660	\$ 1,499,961	\$ 1,374,089	\$ 1,366,060	\$ 1,533,730	12.27%
Supported by taxes and aid	\$ (888,650)	\$ (768,832)	\$ (1,259,782)	\$ (1,153,301)	\$ (1,361,060)	\$ (1,200,730)	-11.78%

DEPARTMENT DESCRIPTION:

This account is a contingency fund to cover unexpected or emergency needs. It also finances miscellaneous items not directly chargeable to a specific function or activity including transfers to fire and debt service.

2025 HIGHLIGHTS

- Annual payment to joint fire - \$853,440

- Separate debt levy, no transfer out for debt

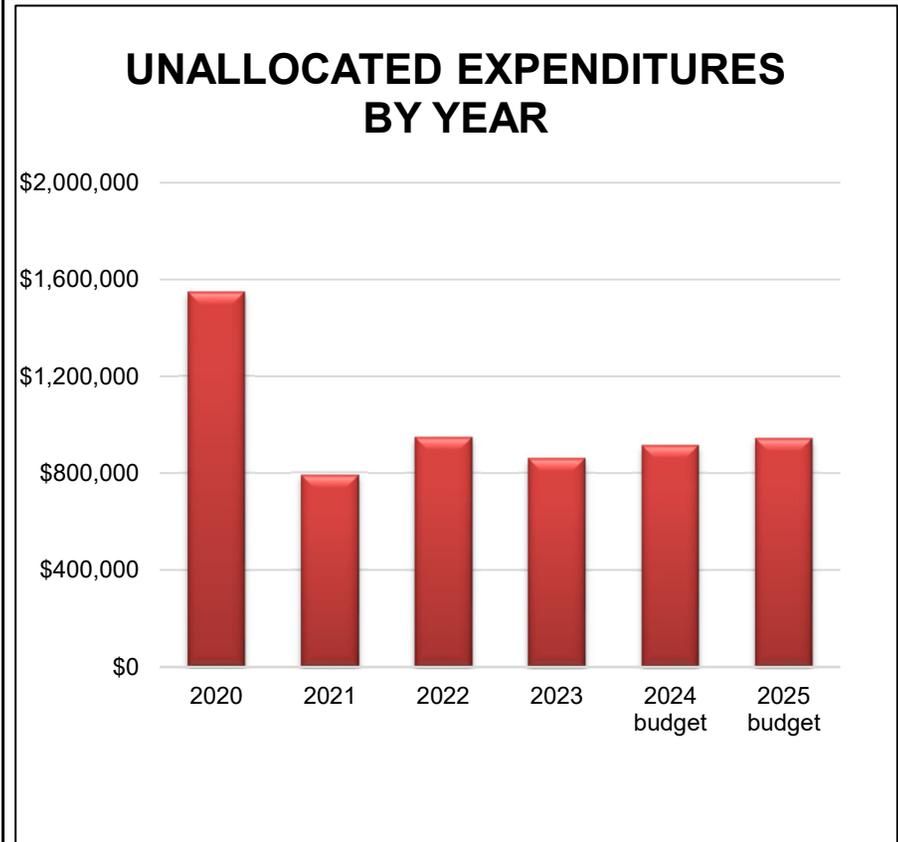
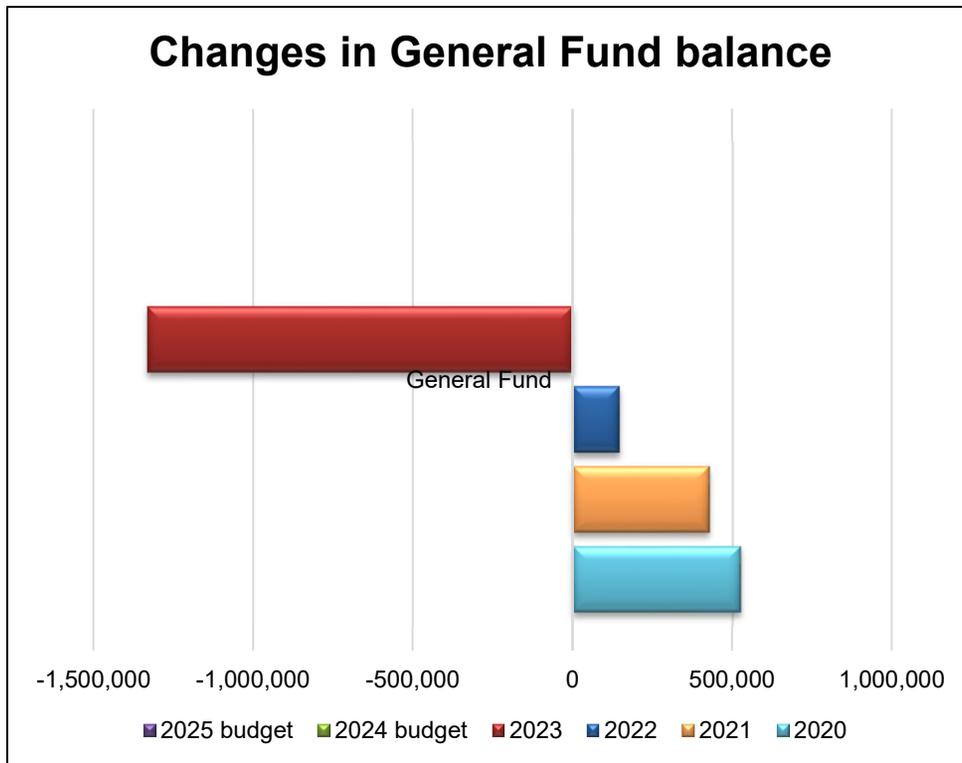
- Emergency budget appropriation of \$1,000,000 in 2023 for street repairs

- No budgeted use of fund balance for 2025

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

- The City will transfer \$100,000 to the building capital fund upon sale of a lot

- Increased transfer from electric utility by \$250,000 to lower levy



EXPENDITURES:	ACTUAL	BUDGETED	BUDGETED
	2023	2024	2025
Payment to Joint Fire	\$ 785,385	\$ 811,544	\$ 853,440
Contractual services	23,217	31,700	21,500
Contingency	52,149	71,500	69,000
Capital Expense	-	-	-
Transfer to other funds	-	71,500	100,000
TOTAL	\$ 860,751	\$ 986,244	\$ 1,043,940

PER CAPITA EXPENSE:	ACTUAL	BUDGETED	BUDGETED
	2023	2024	2025
Monthly	\$ 3.95	\$ 4.52	\$ 4.79
Annual	\$ 47.35	\$ 54.25	\$ 57.43

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET**

GENERAL FUND - UNALLOCATED SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Property Taxes	\$ 5,940,384	\$ 5,317,568	\$ 6,032,962	\$ 6,372,646	\$ 8,775,400	\$ 9,486,586	8.10%
Fiscal Disparities	1,342,526	1,404,581	1,375,822	1,169,628	-	-	0.00%
Local Government Aid	1,976,993	2,039,715	2,063,656	2,089,456	2,455,066	2,287,710	-6.82%
Interest Earnings	40,923	14,209	30,923	125,768	80,000	100,000	25.00%
Gain or (loss) from Inv	3,171	(52,856)	(125,756)	109,037	-	-	0.00%
Miscellaneous	36,262	37,901	38,722	47,209	33,000	41,000	24.24%
Capital lease issue	-	-	132,751	-	-	-	0.00%
Transfers In	600,000	700,000	870,000	700,000	700,000	1,022,992	46.14%
Total Revenue	\$ 9,940,259	\$ 9,461,118	\$ 10,419,080	\$ 10,613,744	\$ 12,043,466	\$ 12,938,288	7.43%
EXPENDITURES							
Professional Services	\$ 21,614	\$ 35,721	\$ 36,163	\$ 23,217	\$ 31,700	\$ 21,500	-32.18%
Maintenance	-	15,752	30,475	23,498	71,500	69,000	-3.50%
Lease expense, principal	-	-	9,071	24,985	-	-	0.00%
Lease expense, interest	-	-	1,097	3,666	-	-	0.00%
Capital outlay, new lease	-	-	132,751	-	-	-	0.00%
Joint Fire Operations	725,300	739,200	738,554	785,385	811,544	853,440	5.16%
Transfer Out	800,000	-	-	-	71,500	100,000	39.86%
Total Expenditures	\$ 1,546,914	\$ 790,673	\$ 948,111	\$ 860,751	\$ 986,244	\$ 1,043,940	5.85%
	\$ 8,393,345	\$ 8,670,445	\$ 9,470,969	\$ 9,752,993	\$ 11,057,222	\$ 11,894,348	7.57%

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET



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**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
SPECIAL REVENUE FUNDS SUMMARY BUDGET**

SOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Taxes	\$ 791	\$ 893	\$ 1,004	\$ 848	\$ 1,000	\$ 1,000	0.00%
Licenses & Permits	44,683	44,701	52,185	42,320	40,500	70,000	72.84%
Intergovernmental	-	-	-	802,700	-	-	0.00%
Charges for Services	269,162	354,124	408,796	270,706	389,000	312,000	-19.79%
Fines & Forfeitures	35,831	59,393	28,032	45,012	37,000	93,840	153.62%
Interest Earnings	27,711	9,927	(10,819)	42,334	38,450	43,100	12.09%
Gain(loss) fair value of inv	719	(16,140)	-	17,151	-	-	0.00%
Miscellaneous	29,740	33,151	36,927	51,942	36,550	40,250	10.12%
Sale of fixed asset	-	2,500	-	-	-	-	0.00%
Transfers In/Reserves	-	-	-	-	483,970	256,397	-47.02%
Total Revenue	\$ 408,637	\$ 488,549	\$ 516,125	\$ 1,273,013	\$ 1,026,470	\$ 816,587	-20.45%
USES							
General Government	\$ 125,554	\$ 267,448	\$ 280,138	\$ 204,178	\$ 286,700	\$ 235,770	-17.76%
Public Safety	107,376	84,687	147,940	124,445	108,670	320,617	195.04%
Public Works	82,808	98,679	107,984	106,012	74,780	86,540	15.73%
Parks	66,297	69,662	69,851	58,589	71,120	58,330	-17.98%
Capital Outlay	13,355	251,272	82,380	-	295,000	30,000	-89.83%
Transfer out	-	-	135,000	-	185,000	-	-100.00%
Total Expenditures	\$ 395,390	\$ 771,748	\$ 823,293	\$ 493,224	\$ 1,021,270	\$ 731,257	-28.40%
Net Change in Fund Balance	\$ 13,247	\$ (283,199)	\$ (307,168)	\$ 779,789	\$ 39,830	\$ (232,407)	
Fund Balance	\$ 2,408,579	\$ 2,125,380	\$ 1,818,212	\$ 2,598,001	\$ 2,637,831	\$ 2,405,424	-8.81%

PROGRAM DESCRIPTION:

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

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

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

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

Fiscal responsibility and accountability in government

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

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

PERFORMANCE MEASURES:

2023 2024 2025 Budget

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

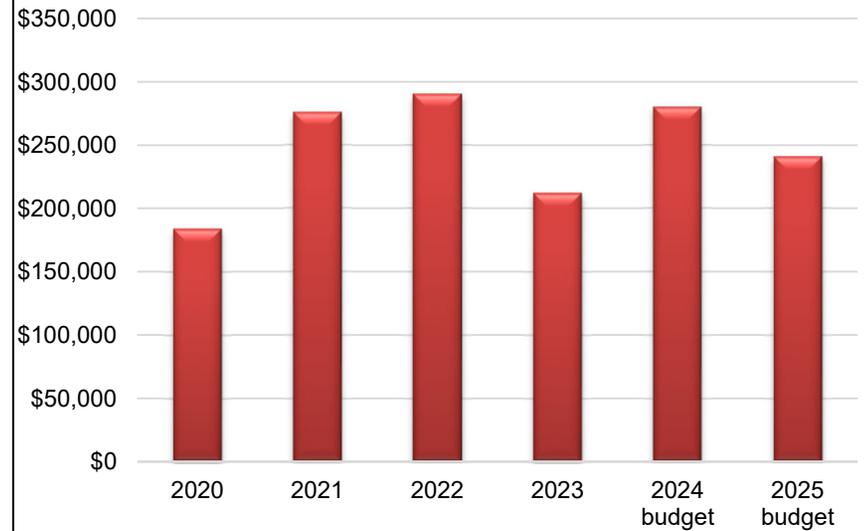
Measure effectiveness

	2023	2024	2025 Budget
Interest on current SAC loans	\$1,406	\$895	\$1,000
Number of active SAC loans	2	2	2
Interest on current internal loans	\$3,375	\$2,688	\$3,000
Number of active SAC loans	1	1	1
Sewer access fees received	\$201,285	\$39,760	\$280,000
SAC fees paid, less discount	\$199,272	\$71,767	\$280,000
Use of funds to promote City development	\$0	\$1,285,000	\$0

Highlights/Significant Changes for 2025:

Fund balance in the Urban Redevelopment special revenue fund will be used to fund commercial loans to businesses in redevelopment areas of the City. The loans can be used to make building improvements, to connect to City water and sewer, and other qualifying expenses. These projects should assist the City's overall development goals or economic strategies. The City can also use these funds to finance certain projects that promote development. In 2024, council approved a resolution to transfer \$1,100,000 to the Golf fund for the purchase of land adjacent to the golf course.

URBAN REDEVELOPMENT CHARGES FOR SERVICES



	ACTUAL 2023	PROJECTED 2024	BUDGETED 2025
Net change in fund balance	\$ 57,867	\$ (1,276,489)	\$ 83,200
Fund balance	\$ 1,450,516	\$ 174,027	\$ 257,227

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

URBAN REDEVELOPMENT FUND SUMMARY BUDGET

	2020	2021	2022	2023	2024	2025	PERCENT
REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Service Availability	\$ 184,065	\$ 275,667	\$ 290,146	\$ 212,218	\$ 280,000	\$ 241,000	-13.93%
Interest Earnings	17,347	7,007	5,899	32,876	26,500	33,000	24.53%
Gain or (loss) from Inv	525	(11,186)	(14,397)	12,445	-	-	0.00%
Transfer in	-	-	-	-	50,000	40,000	100.00%
Use of Fund Balance	-	-	-	-	109,100	-	0.00%
Total Revenue	\$ 201,937	\$ 271,488	\$ 281,648	\$ 257,539	\$ 465,600	\$ 314,000	-32.56%
EXPENDITURES							
Personel	\$ 100	\$ 120	\$ 200	\$ 400	\$ 600	\$ 800	33.33%
Professional Charges	125,035	263,388	275,548	199,272	280,000	230,000	-17.86%
Rents	-	-	-	-	-	-	0.00%
Transfer out	-	-	135,000	-	185,000	-	0.00%
Total Expenditures	\$ 125,135	\$ 263,508	\$ 410,748	\$ 199,672	\$ 465,600	\$ 230,800	-50.43%
Net Change in Fund Balance	\$ 76,802	\$ 7,980	\$ (129,100)	\$ 57,867	\$ (109,100)	\$ 83,200	
Fund Balance	\$ 1,513,769	\$ 1,521,749	\$ 1,392,649	\$ 1,450,516	\$ 1,341,416	\$ 1,424,616	6.20%

PROGRAM DESCRIPTION:

Round Up for Change is a program that rounds utility customers' bills to the nearest dollar. These voluntary "round up" contributions are used to provide financial assistance to worth-while activities, organizations and community projects that provide basic human needs to families, children and seniors in our community. The City must spend the funds in accordance with these guidelines and in compliance with laws governing public purpose expenditures of municipal governments.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Donate funds to eligible charitable organizations that assist this area specifically

Fiscal responsibility and accountability in government

Biannually submit report of donations received to Council

Promptly submit payments to Council designated recipients

Protection and upkeep of city assets

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

Other important objectives

Consider efforts that do not use funds that will increase donations

PERFORMANCE MEASURES:

2023 2024 2025 Budget

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

Measure effectiveness

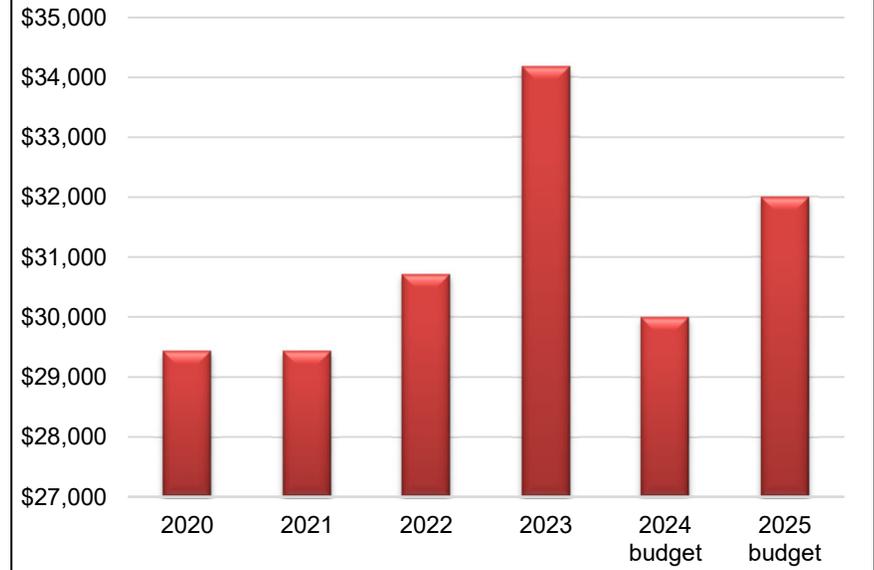
	2023	2024	2025 Budget
Change in total participants	147 accts 2.9%	229 acct 4.5%	150 accts 2.9%
Total Round Up participation	46.16%	46.26%	46.50%
Commercial participation	36.79%	36.40%	36.20%
Residential participation	42.06%	42.26%	43.00%
Anoka County participation	41.40%	42.00%	42.20%
Hennepin County participation	41.17%	41.90%	42.00%

Highlights/Significant Changes for 2025:

Donations received from customers in Champlin and Dayton are all passed on to CEAP, serving East Champlin, and CROSS, serving West Champlin and Dayton, food shelves. The donations are based on customers served in those areas. Donations received from customers in Anoka, Ramsey, and Coon Rapids are split evenly among ACBC food shelf, Alexandria House, and Anoka Mission.

After several years of decline, the last four years have shown more people willing to participate. Utility billing representatives continue to introduce this program to every new customer.

ROUND UP DONATIONS



	ACTUAL 2023	PROJECTED 2024	BUDGETED 2025
Net change in fund balance	\$ (413)	\$ 578	\$ -
Fund balance	\$ 4,837	\$ 5,415	\$ 5,415

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
ROUND UP FUND SUMMARY BUDGET**

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
REVENUES							
Other Revenue	29,435	29,436	30,714	34,175	30,000	32,000	6.67%
Interest Earnings	\$ 89	\$ 54	\$ 48	\$ 225	\$ 50	\$ -	-100.00%
Gain(loss) fair value of inv	(17)	(85)	(202)	267	-	-	0.00%
Total Revenue	<u>\$ 29,507</u>	<u>\$ 29,405</u>	<u>\$ 30,560</u>	<u>\$ 34,667</u>	<u>\$ 30,050</u>	<u>\$ 32,000</u>	<u>6.49%</u>
EXPENDITURES							
Contractual Services	\$ 44,646	\$ 29,572	\$ 29,100	\$ 35,000	\$ 30,050	\$ 32,000	6.49%
Bad Debt Expense	22	41	79	80	-	-	0.00%
Total Expenditures	<u>\$ 44,668</u>	<u>\$ 29,613</u>	<u>\$ 29,179</u>	<u>\$ 35,080</u>	<u>\$ 30,050</u>	<u>\$ 32,000</u>	<u>6.49%</u>
Net Change in Fund Balance	\$ (15,161)	\$ (208)	\$ 1,381	\$ (413)	\$ -	\$ -	
Fund Balance	\$ 4,077	\$ 3,869	\$ 5,250	\$ 4,837	\$ 4,837	\$ 5,250	8.54%

PROGRAM DESCRIPTION:

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

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Use enforcement to reduce DWI and narcotic related crimes

Fiscal responsibility and accountability in government

Ensure accurate accounting of proceeds from seized assets

Process prompt payments to the State and County

Use project accounting system to account for DWI vs narcotic funds

Protection and upkeep of city assets

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

Other important objectives

Seize assets uniformly and fairly under forfeiture law

PERFORMANCE MEASURES:

2023 2024 2025 Budget

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

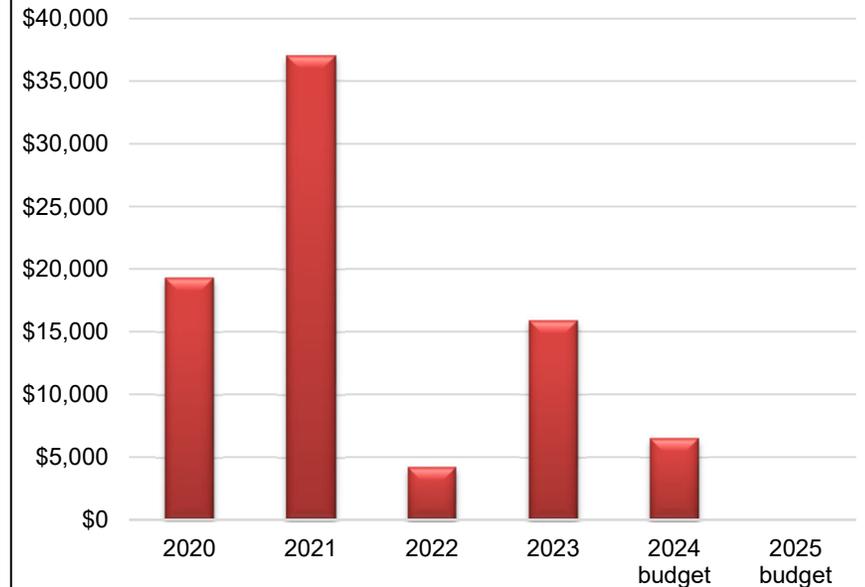
Number of DWI forfeitures	1	3	1
Number of DWI arrests	54	96	70
Number of narcotic forfeitures	2	2	4
Number of narcotic arrests	70	44	50
Special state funding received	\$789,480	\$0	\$0

Highlights/Significant Changes for 2025:

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

Projected enforcement levels for 2025 have decreased as two DWI enforcement oriented officers left for another agency in 2024.

POLICE FORFEITURE REVENUE



	ACTUAL 2023	PROJECTED 2024	BUDGETED 2025
Net change in fund balance	\$ 779,982	\$ (575,960)	\$ -
Fund balance	\$ 807,528	\$ 231,568	\$ 231,568

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

POLICE FORFEITURE FUND SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Fines and forfeitures	\$ 19,327	\$ 37,053	\$ 4,212	\$ 6,189	\$ 5,000	\$ -	-100.00%
Intergovernmental	-	-	-	789,480	-	-	0.00%
Interest Earnings	433	212	713	(142)	1,500	-	-100.00%
Gain(loss) fair value of inv	31	(505)	(52)	349	-	-	0.00%
Use of fund balance	-	-	-	-	-	209,317	100.00%
Total Revenue	\$ 19,791	\$ 36,760	\$ 4,873	\$ 795,876	\$ 6,500	\$ 209,317	100.00%
EXPENDITURES							
Professional Services	\$ 5,759	\$ 830	\$ 52,633	\$ 15,894	\$ 6,500	\$ -	100.00%
Supplies	4,755	-	-	-	-	111,325	0.00%
Capital	-	-	-	-	-	97,992	0.00%
Total Expenditures	\$ 10,514	\$ 830	\$ 52,633	\$ 15,894	\$ 6,500	\$ 209,317	100.00%
Net Change in Fund Balance	\$ 9,277	\$ 35,930	\$ (47,760)	\$ 779,982	\$ -	\$ -	
Fund Balance	\$ 39,376	\$ 75,306	\$ 27,546	\$ 807,528	\$ 807,528	\$ 598,211	-25.92%

PROGRAM DESCRIPTION:

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

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

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

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

Fiscal responsibility and accountability in government

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

Protection and upkeep of city assets

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

Other important objectives

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

PERFORMANCE MEASURES:

2023 2024 2025 Budget
Goal of special revenue fund established by Council: have expenses of maintaining the cemeteries be fully supported by revenues generated by the cemeteries

Measure effectiveness

	2023	2024	2025 Budget
% of Revenues to expenses	122%	94%	92%
% of expenditures covered by fund balance forward	0%	6%	8%
Budget to Actual Use of Fund Balance	b - \$11,250	b \$139,870	B - \$7,080
	a - \$0.00	a - \$5,815	Actual

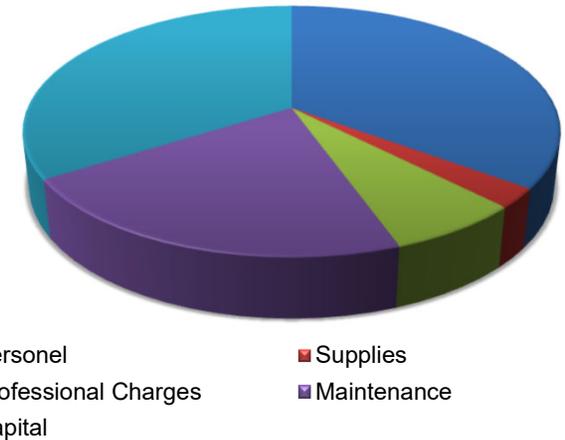
Highlights/Significant Changes for 2025:

In 2025 the non-resident fee for traditional graves was increased, and marker fees were increased. Both increases will support the increased costs of long term maintenance. The fund will use current revenues and fund balance in 2025 to prepare section 6 blocks 1-3 for additional sites, which will be available in 2025.

AVAILABILITY

	2023	2024	2025
Cremation gravesites	11	3	393
Columbarium niches	117	102	89
Section 6-5 gravesites	345	323	317

2025 EXPENDITURES BY CATEGORY



STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2023	2024	2025
FTE units budgeted	0.65	0.20	0.15
STAFFING LEVELS	ACTUAL	PROJECTED	BUDGETED
	2023	2024	2025
Net change in fund balance	\$ 12,631	\$ (5,815)	\$ (7,080)
Fund balance	\$ 406,095	\$ 400,280	\$ 393,200

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

CEMETERY MAINTENANCE FUND SUMMARY BUDGET

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
REVENUES							
Interment	\$ 27,105	\$ 30,040	\$ 34,275	\$ 20,485	\$ 30,000	\$ 25,000	-16.67%
Perpetual Care	16,822	11,729	24,775	11,892	19,000	15,000	-21.05%
Marker Permit	7,075	9,100	7,600	5,553	8,000	6,000	-25.00%
Grave Purchase	32,805	25,452	52,000	20,558	39,000	25,000	-35.90%
Interest Income	4,993	1,656	1,630	8,651	10,000	10,000	0.00%
Gain(loss) fair value of inv	157	(3,155)	(4,717)	3,871	-	-	0.00%
Admin Fes	305	215	150	210	250	250	0.00%
Sale of fixed asset	-	2,500	-	-	-	-	0.00%
Use of Fund Balance	-	-	-	-	139,870	7,080	-94.94%
Total Revenue	\$ 89,262	\$ 77,537	\$ 115,713	\$ 71,220	\$ 246,120	\$ 88,330	-64.11%
EXPENDITURES							
Personel	\$ 36,675	\$ 43,267	\$ 40,188	\$ 26,652	\$ 46,920	\$ 31,040	-33.84%
Supplies	418	2,522	1,553	2,095	2,400	2,200	-8.33%
Professional Charges	14,046	9,713	12,328	11,342	6,800	6,090	-10.44%
Maintenance	15,158	14,160	15,782	18,500	15,000	19,000	26.67%
Capital	6,740	40,219	80,316	-	175,000	30,000 *	-82.86%
Total Expenditures	\$ 73,037	\$ 109,881	\$ 150,167	\$ 58,589	\$ 246,120	\$ 88,330	-64.11%
Net Change in Fund Balance	\$ 16,225	\$ (32,344)	\$ (34,454)	\$ 12,631	\$ (139,870)	\$ (7,080)	
Fund Balance	\$ 460,262	\$ 427,918	\$ 393,464	\$ 406,095	\$ 266,225	\$ 259,145	-2.66%

CEM24-02 Preperation of Sec 6 Block 1-3 \$30,000 *

PROGRAM DESCRIPTION:

The Parking fund maintains and improves the city's parking lots and 1 parking ramp. Included is providing a clean, safe, well lit area as well as managing the permit system and its fees. The Walker parking fund maintains and improves the Walker parking ramp. The Cities primary lessee is the Walker Plaza, providing adequate spaces until 2039.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Work with parking advisory board to ensure parking changes keep up

with changes in use and development in the City

Fiscal responsibility and accountability in government

Annual increases to parking citations to align with cost of monitoring

Increase collection efforts on unpaid parking enforcement fees

Protection and upkeep of city assets

Use regular maintenance and inspection to keep ramps clean and damage free

Have regular police visibility to deter crime

Other important objectives

Consider replacement of e-charging station with a pay to charge solution

PERFORMANCE MEASURES:

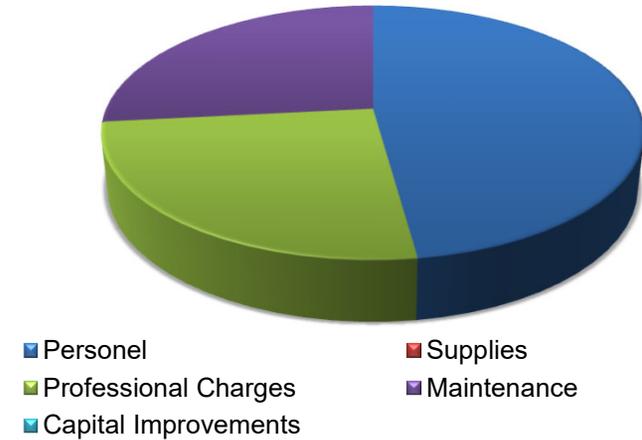
2023 2024 2025 Budget
Goal of special revenue fund established by Council: use parking enforcement fees and parking permits to fund upkeep of ramps and lots
Measure effectiveness

	2023	2024	2025 Budget
Total citations issued	2,930	3,020	2,975
Total dollars received from citations	\$38,823	\$66,391	\$98,840
Percent of the 223 parking permits sold during the year	83.0%	77.6%	80.00%
Total dollars received from permits	\$42,320	\$55,322	\$65,000
Total parking expenditures	\$179,483	\$147,574	\$165,840

Highlights/Significant Changes for 2025:

Staff continue to work with the Parking Advisory Board to ensure adequate and safe parking solutions for the City's businesses and residents. The City implemented a new ticket payment system in December 2024 that will allow tickets to be paid online and unpaid tickets to be sent to the State for collection. Parking permit prices and parking citation amounts increased effective January 2025 as part of the City's master fee schedule. The preference would be for additional permits to be sold and fewer tickets written. These fees cover maintenance of the ramps and lots and staff to clean and monitor them for safety.

2025 EXPENDITURES BY CATEGORY



STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2023	2024	2025
FTE units budgeted	0.85	0.83	0.83
	ACTUAL	PROJECTED	BUDGETED
	2023	2024	2025
Net change in fund balance	\$ (98,653)	\$ 160,762	\$ -
Fund balance	\$ (21,966)	\$ 138,796	\$ 138,796

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
PARKING FUND SUMMARY BUDGET**

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Parking Permits	\$ 43,465	\$ 38,933	\$ 46,972	\$ 36,795	\$ 40,500	\$ 65,000	60.49%
Parking Fees	1,218	5,768	5,213	5,525	13,000	5,000	-61.54%
Parking Fines	16,504	22,340	23,820	38,823	32,000	93,840	193.25%
Intergovernmental	-	-	-	13,220	-	-	0.00%
Interest Income	4,632	913	31	119	300	-	-100.00%
Gain(loss) fair value of inv	19	(1,037)	419	5	-	-	0.00%
Rent	1,290	2,136	1,068	1,067	1,300	2,000	53.85%
Transfers In	-	-	-	-	185,000	-	-100.00%
Miscellaneous	-	-	-	9,990	-	-	0.00%
Total Revenue	\$ 67,128	\$ 69,053	\$ 77,523	\$ 105,544	\$ 272,100	\$ 165,840	-119.07%
EXPENDITURES							
Personel	\$ 52,194	\$ 54,244	\$ 66,128	\$ 73,471	\$ 72,120	\$ 79,300	9.96%
Supplies	765	-	-	-	-	-	0.00%
Professional Charges	53,541	53,199	60,933	47,747	44,780	42,340	-5.45%
Maintenance	28,502	45,480	47,051	58,265	30,000	44,200	47.33%
Capital Improvements	6,615	211,053	2,064	-	120,000	-	100.00%
Total Expenditures	\$ 141,617	\$ 363,976	\$ 176,176	\$ 179,483	\$ 266,900	\$ 165,840	-37.86%
 Net Change in Fund Balance	 \$ (74,489)	 \$ (294,923)	 \$ (98,653)	 \$ (73,939)	 \$ 5,200	 \$ -	
 Fund Balance	 \$ 371,610	 \$ 76,687	 \$ (21,966)	 \$ (95,905)	 \$ (90,705)	 \$ (90,705)	 0.00%

PROGRAM DESCRIPTION:

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

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

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

Fiscal responsibility and promotion of the area's business climate

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

Annual gateway fund payment to Anoka Business and Landowners Association

PERFORMANCE MEASURES:

2023 2024 2025 Budget

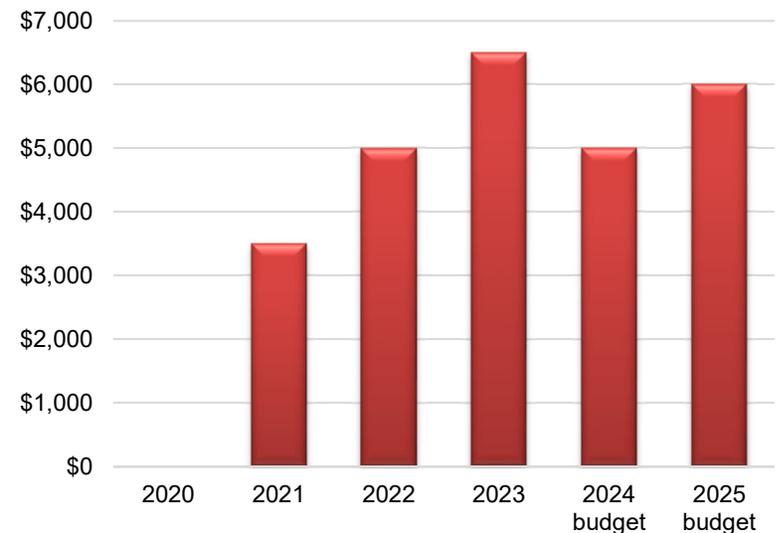
Goal of special revenue fund established by Council: increase tourism inside City of Anoka
Measure effectiveness

	2023	2024	2025 Budget
Gross taxable revenues generated	\$597,110	\$589,228	\$595,000

Highlights/Significant Changes for 2025:

There are three hotel or motel properties in the City of Anoka that are subject to a lodging tax of 3% of taxable revenue. One of these properties, the historic Ticknor Bed and Breakfast was previously marketed for sale, but no sale was recorded. It is not known by the City if this property will be maintained as a bed and breakfast, or if it would phased into single or multi-family housing. The City will continue to hold the funds retained from this task for use towards future projects that will attract visitors to the City.

North Metro Tourism membership grant by year



	ACTUAL 2023	PROJECTED 2024	BUDGETED 2025
Net change in fund balance	\$ 3,661	\$ 4,610	\$ 2,130
Fund balance	\$ 24,930	\$ 29,540	\$ 31,670

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

LODGING FUND SUMMARY BUDGET

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
REVENUE							
Lodging Tax	\$ 791	\$ 893	\$ 1,004	\$ 848	\$ 1,000	\$ 1,000	0.00%
Interest Income	217	85	103	605	100	100	0.00%
Gain(loss) fair value of inv	4	(172)	(294)	214	-	-	0.00%
Contrib and Donations	-	3,500	4,995	6,500	5,000	6,000	20.00%
Total Revenue	\$ 1,012	\$ 4,306	\$ 5,808	\$ 8,167	\$ 6,100	\$ 7,100	16.39%
EXPENDITURES							
Personel	\$ 390	\$ 410	\$ 600	\$ 800	\$ 1,000	\$ 1,200	20.00%
Professional Charges	29	3,530	3,790	3,706	5,100	3,770	-26.08%
Total Expenditures	\$ 419	\$ 3,940	\$ 4,390	\$ 4,506	\$ 6,100	\$ 4,970	-18.52%
Net Change in Fund Balance	\$ 593	\$ 366	\$ 1,418	\$ 3,661	\$ -	\$ 2,130	
Fund Balance	\$ 19,485	\$ 19,851	\$ 21,269	\$ 24,930	\$ 24,930	\$ 27,060	8.54%

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET



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**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
DEBT SERVICE FUNDS SUMMARY BUDGET**

SOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Taxes	\$ 51	\$ 743,661	\$ 378,698	\$ 731,660	\$ 1,374,907	\$ 1,692,197	23.08%
Special Assessments	385,776	150,743	110,364	118,914	489,998	500,000	2.04%
Interest Earnings	3,045	3,753	(570)	-	-	-	0.00%
Gain(loss) fair value of inv	21	(9,054)	8,393	-	-	-	0.00%
Fines and forfeitures	-	322	612	-	-	-	0.00%
Transfers In/Reserves	1,302,970	390,000	567,700	1,842,903	175,000	124,458	-28.88%
Total Revenue and Transfers In	\$ 1,691,863	\$ 1,279,425	\$ 1,065,197	\$ 2,693,477	\$ 2,039,905	\$ 2,316,655	13.57%
USES							
Principal Retirement	\$ 700,000	\$ 685,000	\$ 1,105,000	\$ 1,045,000	\$ 1,225,000	\$ 1,475,000	20.41%
Interest and fiscal charges	316,781	369,638	437,747	566,155	1,130,756	1,129,783	-0.09%
Professional services	-	-	1,000	1,000	-	-	0.00%
Transfer Out	-	-	-	17,530	-	-	0.00%
Total Expenditures	\$ 1,016,781	\$ 1,054,638	\$ 1,543,747	\$ 1,629,685	\$ 2,355,756	\$ 2,604,783	10.57%
Net Change in Fund Balance	\$ 675,082	\$ 224,787	\$ (478,550)	\$ 1,063,792	\$ (315,851)	\$ (288,128)	
Fund Balance	\$ 1,241,063	\$ 1,465,850	\$ 987,300	\$ 2,051,092	\$ 1,735,241	\$ 1,447,113	-16.60%

DEPARTMENT DESCRIPTION:

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

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

Historic downtown ramp - 2025 funding with debt levy and TIF revenue

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

Energy improvements to Event Center - 2025 funding with debt levy

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

Street Renewal projects - 2025 funding with special assessment revenue and levy

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

Construction of Park Maintenance building - 2025 funding with debt levy

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

Construction of Law Enforcement Training Ctr - 2025 funding with debt levy

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

Street Renewal projects - 2025 funding with debt levy

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

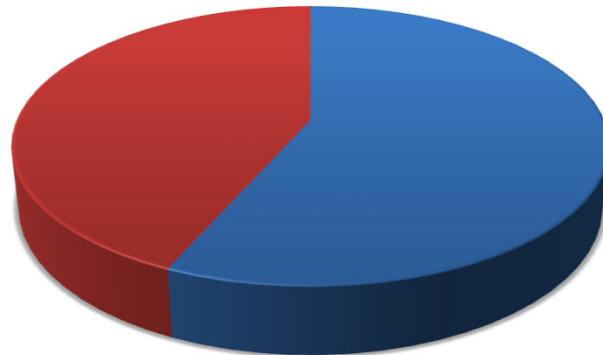
Property acquisition for development area- 2025 funding with proceeds

Governmental Funds Debt Schedule Summary by Year

Year	Total by year		Change from previous year	
	Principal	Interest	Principal	Interest
2025	1,475,000	1,125,931	20.41%	-0.43%
2026	12,230,000	805,215	729.15%	-28.48%
2027	1,360,000	488,874	-88.88%	-39.29%
2028	1,510,000	444,299	11.03%	-9.12%
2029	1,385,000	397,799	-8.28%	-10.47%
2030	1,320,000	354,880	-4.69%	-10.79%
2031	1,370,000	315,746	3.79%	-11.03%
2032	1,410,000	277,336	2.92%	-12.16%
2033	1,450,000	238,256	2.84%	-14.09%
2034	920,000	208,264	-36.55%	-12.59%
2035	940,000	187,703	2.17%	-9.87%
2036	955,000	165,381	1.60%	-11.89%
2037	975,000	141,174	2.09%	-14.64%
2038	995,000	115,134	2.05%	-18.45%
2039	1,030,000	87,245	3.52%	-24.22%
2040	835,000	61,918	-18.93%	-29.03%
2041	855,000	39,364	2.40%	-36.43%
2042	610,000	19,250	-28.65%	-51.10%
2043	265,000	5,300	-56.56%	-72.47%
	<u>31,890,000</u>	<u>5,479,068</u>		

	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
Net change in fund balance	\$ 1,063,792	\$ (315,851)	\$ (288,128)
Fund balance	\$ 2,051,092	\$ 1,735,241	\$ 1,447,113

2025 EXPENDITURES BY CATEGORY



■ Principal Retirement ■ Interest and fiscal charges

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET



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**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
CAPITAL PROJECTS FUNDS SUMMARY BUDGET**

SOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Taxes	\$ 653,679	\$ 611,390	\$ 610,756	\$ 679,343	\$ 493,124	\$ 1,071,600	117.31%
Franchise fees	414,358	411,619	410,822	420,933	450,000	420,000	-6.67%
Special assessments	436,428	546,983	495,055	570,086	-	200,000	100.00%
Licenses and permits	18,834	18,307	15,477	22,865	18,300	7,500	-59.02%
Intergovernmental	7,193,186	6,343,308	28,129,625	20,918,657	200,000	1,943,700	871.85%
Charges for services	78,641	36,000	48,465	28,498	7,000	7,356	5.09%
Fines and forfeitures	-	-	3,874	-	-	-	0.00%
Investment Income	(20,219)	(8,978)	(16,022)	108,567	76,498	62,493	-18.31%
Gain(loss) fair value of inv	(8,513)	77,229	(83,997)	47,431	-	-	0.00%
Bond Proceeds	5,530,701	6,199,498	4,013,298	13,948,062	-	-	0.00%
Miscellaneous	1,278,186	374,384	679,313	171,886	23,553	24,745	5.06%
Transfer in	226,000	272,324	225,000	185,000	95,000	231,300	143.47%
Total Revenue	\$ 15,801,281	\$ 14,882,064	\$ 34,531,666	\$ 37,101,328	\$ 1,363,475	\$ 3,968,694	191.07%
USES							
General government	\$ 38,580	\$ 45,543	\$ 17,701	\$ 22,005	\$ 7,619	\$ 32,000	320.00%
Public works	-	13,200	24,950,083	23,511,120	457,350	166,010	-63.70%
Parks and recreation	5,697	-	-	-	12,790	14,170	10.79%
Capital outlay	17,054,325	13,620,479	8,655,084	3,162,547	451,500	2,688,000	495.35%
Principal retirement	-	-	-	1,184,025	-	-	0.00%
Bond issuance costs	79,865	127,114	85,328	212,561	-	-	0.00%
Interest and fiscal charges	328,605	320,732	312,419	302,838	290,019	276,192	-4.77%
Transfers out	136,000	450,000	637,700	1,895,373	175,000	124,458	-28.88%
Total Expenditures	\$ 17,643,072	\$ 14,577,068	\$ 34,658,315	\$ 30,290,469	\$ 1,394,278	\$ 3,300,830	136.74%
Net Change in Fund Balance	\$ (1,841,791)	\$ 304,996	\$ (126,649)	\$ 6,810,859	\$ (30,803)	\$ 667,864	
Fund Balance	\$ (6,832,726)	\$ (6,527,730)	\$ (6,654,379)	\$ 156,480	\$ 125,677	\$ 793,541	731.41%

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET**

BUILDING IMPROVEMENT CAPITAL FUND SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Sale of Fixed Asset	\$ 998,780	\$ 10,522	\$ 245,173	\$ -	\$ -	\$ -	0.00%
Interest Income	(9,890)	(6,121)	13,406	27,889	4,000	-	-100.00%
Gain(loss) fair value of inv	(4,777)	(4,347)	(33,742)	30,680	-	-	0.00%
Intergovernmental	-	-	-	199,590	-	-	0.00%
Miscellaneous	-	90,000	109,948	14,734	-	-	0.00%
Bond proceeds	-	6,199,498	4,013,298	10,765,000	-	-	0.00%
Transfers In	105,000	105,000	75,000	75,000	75,000	75,000	0.00%
Total Revenue	\$ 1,089,113	\$ 6,394,552	\$ 4,423,083	\$ 11,112,893	\$ 79,000	\$ 75,000	-5.06%
EXPENDITURES							
Personal services	\$ -	\$ -	\$ -	\$ -	\$ 5,400	\$ 6,000	11.11%
Supplies	-	-	-	104	-	-	0.00%
Professional services	5,446	2,000	36,424	-	42,460	9,500	-77.63%
Capital Expense	4,840,933	1,019,842	3,725,931	760,053	195,500	208,000 *	6.39%
Bond issuance costs	-	127,114	85,328	135,372	-	-	0.00%
Transfers Out	-	-	492,700	1,025,351	-	-	0.00%
Total Expenditures	\$ 4,846,379	\$ 1,148,956	\$ 4,340,383	\$ 1,920,880	\$ 243,360	\$ 223,500	-8.16%
Net Change in Fund Balance	\$ (3,757,266)	\$ 5,245,596	\$ 82,700	\$ 9,192,013	\$ (164,360)	\$ (148,500)	
Fund Balance	\$ (3,675,315)	\$ 1,570,281	\$ 1,652,981	\$ 10,844,994	\$ 10,680,634	\$ 10,532,134	1.39%

BM-MB-012 Walker Ramp joint caulking \$35,000 *
BM-011 HRRD Ramp East ingress/egress \$173,000

DEPARTMENT DESCRIPTION:

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

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Work with local business and interested parties to ensure communication

Fiscal responsibility and accountability in government

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

Ensure proper bid processess for projects

Protection and upkeep of city assets

Routinely inspect jobsites to ensure compliance with safety measures

Other important objectives

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

2025 BUDGETED PROJECTS

There are no budgeted projects, however some final costs are expected for the Highway 10 project.

PERFORMANCE MEASURES: **2023** **2024** **2025 Budget**

Council goal: Work towards and support responsible budgeting

Measure effectiveness

	<i>Actual</i>	<i>Projected</i>	<i>Budgeted</i>
	<i>Budgeted</i>	<i>Budgeted</i>	<i>Budgeted</i>
Measure actual cost of budgeted projects vs budget amount	24,688,055	3,957,346	0
	25,000,000	0	0
% over(under) budget	-1%	100%	0%
Aid revenue recorded	20,378,171	4,495,748	0

Council goal: enhance communication with citizens

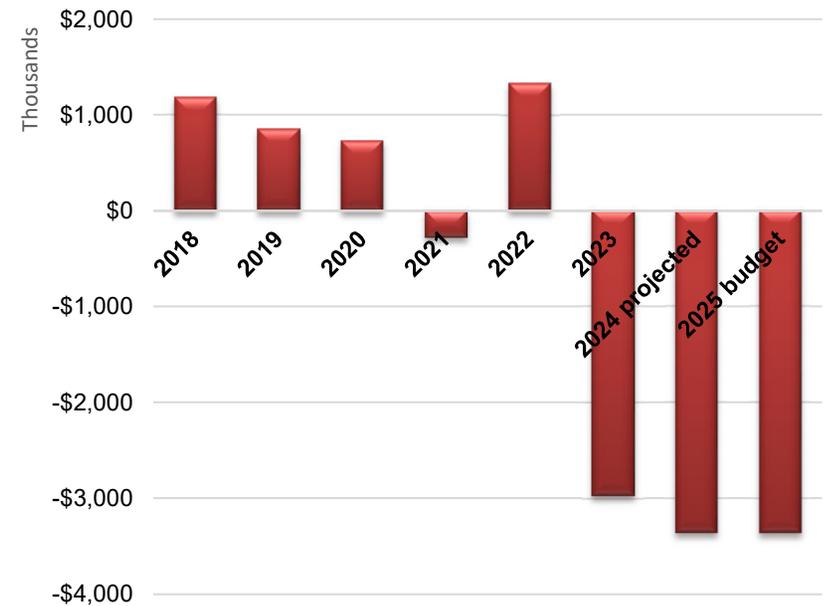
Measure outreach

	2023	2024	2025 Budget
Social media updates	10	2	0
Community meetings held for current or upcoming projects	1	0	0

Highlights/Significant Changes for 2025:

There are no planned projects or expenditures for 2025. The City will market land for resale in this fund, and will receive funds from land sold in nearby areas, which will complete the funding for the Highway 10 project.

STATE AID FUND BALANCE HISTORY



	ACTUAL 2023	BUDGET 2024	BUDGET 2025
Net change in fund balance	\$ (4,309,884)	\$ -	\$ -
Fund balance	\$ (2,972,452)	\$ (2,972,452)	\$ (2,972,452)

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

STATE AID CONSTRUCTION CAPITAL FUND SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Intergovernmental Aid	\$ 5,456,840	\$ 5,759,322	\$ 26,548,799	\$ 20,378,171	\$ -	\$ -	0.00%
Charges for services	37,080	-	-	-	-	-	0.00%
Interest Income	(38,481)	(17,957)	1,975	-	-	-	0.00%
Gain(loss) fair value of inv	(5,383)	35,609	(29,024)	-	-	-	0.00%
Miscellaneous	-	15,306	-	-	-	-	0.00%
Transfers In	-	-	-	-	-	-	0.00%
Total Revenue	\$ 5,450,056	\$ 5,792,280	\$ 26,521,750	\$ 20,378,171	\$ -	\$ -	0.00%
EXPENDITURES							
Professional services	\$ -	\$ -	\$ 24,908,409	\$ 23,504,030	\$ -	\$ -	0.00%
Capital Expense	5,576,266	6,802,620	-	-	-	-	0.00%
Principal on loan	-	-	-	1,184,025	-	-	0.00%
Transfers Out	-	-	-	-	-	-	0.00%
Total Expenditures	\$ 5,576,266	\$ 6,802,620	\$ 24,908,409	\$ 24,688,055	\$ -	\$ -	0.00%
Net Change in Fund Balance	\$ (126,210)	\$ (1,010,340)	\$ 1,613,341	\$ (4,309,884)	\$ -	\$ -	
Fund balance	\$734,431	(\$275,909)	\$1,337,432	(\$2,972,452)	(\$2,972,452)	(\$2,972,452)	0.00%

DEPARTMENT DESCRIPTION:

The Street Renewal Program was established for long-term planning and funding of street rehabilitations. Each year approximately 1 mile of city's roads, sewer mains, water mains and storm sewer are reconstructed to meet new standards and requirements and re-establish a new life for future use. Balancing the revenues and expenditures allow for a consistent and reoccurring program.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Continue multi-year plan of street renewal, drawing redevelopment

Fiscal responsibility and accountability in government

Analyze property values and impacts of projects to determine assessment value

Ensure proper bid processes for projects

Continue to assist Council with funding options for major projects

Protection and upkeep of city assets

Routinely inspect jobsites to ensure compliance with safety measures

Other important objectives

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

2025 BUDGETED PROJECTS

EN25-03 2025 SSIP Lund/McKinely \$2,200,000

PERFORMANCE MEASURES: 2023 2024 2025 Budget

Council goal: Work towards and support responsible budgeting

Measure effectiveness

	<i>Actual</i>	<i>Projected</i>	<i>Budgeted</i>
	<i>Budgeted</i>	<i>Budgeted</i>	<i>Budgeted</i>
Measure actual cost of budgeted projects vs budget amount	1,263,301	535,317	2,200,000
	1,657,200	272,500	2,200,000
% over(under) budget	-31%	49%	0%
Add'l expenses from prior projects	246,108	423,076	150,510

Council goal: enhance communication with citizens

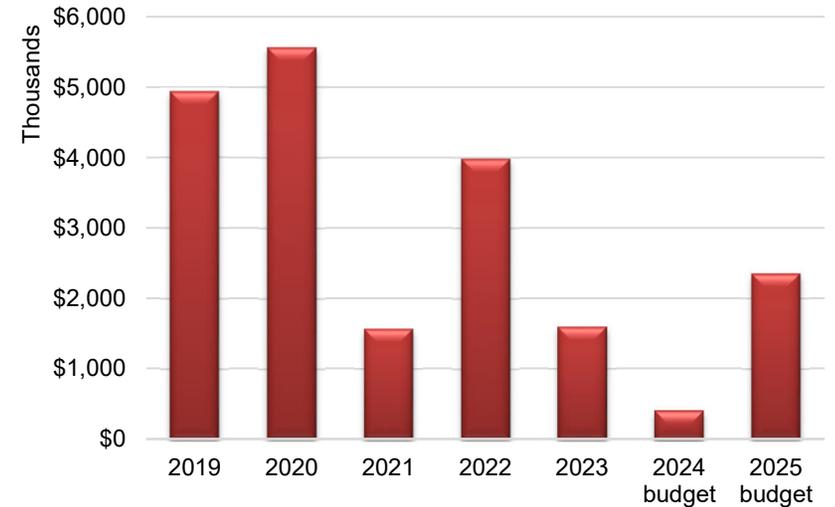
Measure outreach

	2023	2024	2025 Budget
Community meetings held for current or upcoming projects	1 - Street Renewal 12 - Rum River Corridor	1 - Street Renewal/Street Surface Improvement	1 - Street Surface Improvement

Highlights/Significant Changes for 2025:

In 2025, the city will only be completing one Street Surface Improvement Project – Lund Blvd & McKinley St. The 2025 project is proposed to be approximately 1.3 miles of street resurfacing in the neighborhoods of McKinley Park, Mineral Ponds, and the Anoka Enterprise Park. Resurfacing of a road comprises of a full depth reclamation of existing bituminous pavement and paving a new bituminous asphalt surface. Resurfacing typically has a 20 year useful life in the sand plain. 100% of the street reconstruction will be financed by the advancement of Municipal State Aid Funds that was approved in 2024 by City Council.

STREET RENEWAL PROJECT COSTS BY YEAR



	ACTUAL 2023	BUDGET 2024	BUDGET 2025
Net change in fund balance	\$ 2,033,340	\$ 58,810	\$ 276,990
Fund balance	\$ (1,102,281)	\$ (1,043,471)	\$ (766,481)

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

STREET RENEWAL CAPITAL FUND SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Franchise Fee	\$ 414,358	\$ 411,619	\$ 410,822	\$ 420,933	\$ 450,000	\$ 420,000	-6.67%
State Aid Intergovernmental	1,409,683	6,629	114,591	-	-	1,943,700	100.00%
Special Assessments	436,428	546,983	495,055	570,086	-	200,000	100.00%
Licenses and permits	18,834	18,307	15,477	22,865	18,300	7,500	-59.02%
Fines and forfeitures	-	-	3,874	-	-	-	0.00%
Interest Income	36,284	2,714	426	-	-	-	0.00%
Gain(loss) fair value of inv	2,282	9,297	(6,260)	-	-	-	0.00%
Sale of Fixed Asset	-	-	-	-	-	-	0.00%
Bond Proceeds	5,530,701	-	-	3,183,062	-	-	0.00%
Transfers In	-	27,324	-	-	-	56,300	100.00%
Total Revenue	\$ 7,848,570	\$ 1,022,873	\$ 1,033,985	\$ 4,196,946	\$ 468,300	\$ 2,627,500	461.07%
EXPENDITURES							
Personal services	\$ -	\$ -	\$ -	\$ -	\$ 131,800	\$ 145,100	10.09%
Professional services	-	11,200	5,250	986	5,190	5,410	4.24%
Maintenance	-	-	-	6,000	-	-	0.00%
Capital Expense	5,563,466	1,566,860	5,046,547	3,332,661	2,053,900	2,200,000 *	7.11%
Fixed Asset Transfer	-	-	(1,068,080)	(1,823,252)	(1,781,400)	-	-100.00%
Bond issuance costs	79,865	-	-	77,189	-	-	0.00%
Transfer out	-	160,000	-	570,022	-	-	0.00%
Total Expenditures	\$ 5,643,331	\$ 1,738,060	\$ 3,983,717	\$ 2,163,606	\$ 409,490	\$ 2,350,510	474.01%
Net Change in Fund Balance	\$ 2,205,239	\$ (715,187)	\$ (2,949,732)	\$ 2,033,340	\$ 58,810	\$ 276,990	
Fund Balance	\$ 529,298	\$ (185,889)	\$ (3,135,621)	\$ (1,102,281)	\$ (1,043,471)	\$ (766,481)	-26.55%

EN25-03 2025 SSIP Lund/McKinley \$2,200,000 *

DEPARTMENT DESCRIPTION:

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

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

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

Fiscal responsibility and accountability in government

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

Protection and upkeep of city assets

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

Other important goal and objectives

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

2025 BUDGETED PROJECTS

PERFORMANCE MEASURES:

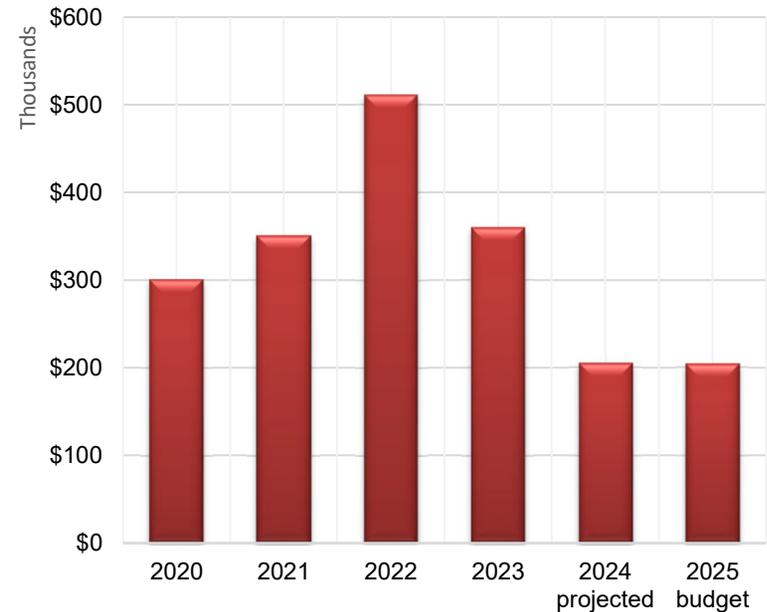
Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.

	2023	2024	2025 Budget
<i>Measure effectiveness</i>	<i>Actual</i>	<i>Projected</i>	<i>Budgeted</i>
% of project expenses covered by new dedication fees	0%	0%	0%
Capital expenditures	\$168,438	\$170,328	\$0
New dedication fees	\$0	\$0	\$0
Available fund balance	\$359,459	\$196,782	\$195,832

Highlights/Significant Changes for 2025:

There are no park dedication projects budgeted for 2025. Implementation of the Park Master Plans for Highland Park and Station Park are dependent on redevelopment of these areas.

**PARK DEDICATION
FUND BALANCE HISTORY**



	ACTUAL 2023	BUDGET 2024	BUDGET 2025
Net change in fund balance	\$ 151,922	\$ (20,260)	\$ (950)
Fund balance	\$ 359,459	\$ 339,199	\$ 338,249

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

PARK DEDICATION CAPITAL FUND SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Interest Income	\$ 2,586	\$ 1,178	\$ 1,829	\$ 10,247	\$ 1,500	\$ -	-100.00%
Gain(loss) fair value of inv	333	(2,808)	(7,398)	6,269	-	-	0.00%
Donations	230,447	231,413	274,644	-	-	-	0.00%
Total Revenue	\$ 233,366	\$ 229,783	\$ 269,075	\$ 16,516	\$ 1,500	\$ -	-100.00%
EXPENDITURES							
Personal services	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 800	33.33%
Professional services	-	-	-	-	160	150	-6.25%
Capital Expense	41,139	180,181	108,195	168,438	21,000	-	-100.00%
Total Expenditures	\$ 41,139	\$ 180,181	\$ 108,195	\$ 168,438	\$ 21,760	\$ 950	-95.63%
Net Change in Fund Balance	\$ 192,227	\$ 49,602	\$ 160,880	\$ (151,922)	\$ (20,260)	\$ (950)	
Fund Balance	\$ 300,897	\$ 350,499	\$ 511,378	\$ 359,456	\$ 339,196	\$ 338,246	-0.28%

DEPARTMENT DESCRIPTION:

The Park Capital Improvement program was designed to plan and fund major park improvements throughout the city. It is intended for long-term funding of improvements to parks, trails, park buildings, ball fields and equipment. Funding of these projects comes from grants, donations, and transfers from other funds.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

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

Fiscal responsibility and accountability in government

Use bid process to ensure competitive pricing on projects

Apply for grants to fund park projects when available

Protection and upkeep of city assets

Use CIP to prioritize infrastructure improvements including useful life and pictures

Other important goal and objectives

Community engagement surveys to determine best uses in existing parks

Focus on parks in underserved areas

2024 BUDGETED PROJECTS

PR10-01 Rum River Trail Crossing \$150,000

PR16-01 Stone House Restoration \$90,000

PR23-01 Upper Rum River Stabilization \$40,000

PERFORMANCE MEASURES:

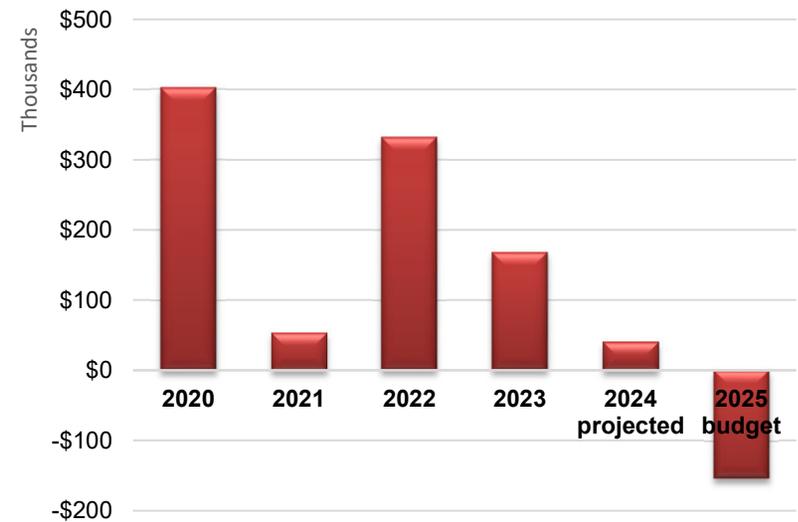
Council goal: support and maintain a balanced budget that eliminates excessive spending and taxing of our residents.

	2023	2024	2025 Budget
<i>Measure effectiveness</i>	<i>Actual</i>	<i>Projected</i>	<i>Budgeted</i>
% of projects covered by current year funding	77%	57%	92%
Capital expenditures	\$711,917	\$699,096	\$293,220
New grants and donations	\$490,896	\$373,190	\$0
Transfer from enterprise funds	\$40,000	\$20,000	\$0

Highlights/Significant Changes for 2025:

In 2025, completion of phase 1 of the West Rim River Trail will occur. \$200,000 in DNR local trail grant funds will be requested to assist funding of this project. which is designed to replace the section of the Rum River Trail where riverbank restoration occurred. The construction of the at grade 4th Ave rail crossing for the Rum River Trail will occur. Grant funds of \$506,000 from Met Council will be requested to fund this long awaited project. These grant opportunities identified after the budget cycle will improve the outlook for overall fund balance. The City will begin planning for a bridge connection to the historic Stone House.

**PARK CAPITAL
FUND BALANCE HISTORY**



	ACTUAL 2023	BUDGET 2024	BUDGET 2025
Net change in fund balance	\$ (164,164)	\$ (20,962)	\$ (193,220)
Fund balance	\$ 167,928	\$ 146,966	\$ (46,254)

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
PARK CAPITAL FUND SUMMARY BUDGET**

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Intergovernmental	\$ 326,663	\$ 577,357	\$ 927,018	\$ 340,896	\$ 200,000	\$ -	-100.00%
Interest Income	4,954	795	1,476	6,192	6,068	-	-100.00%
Gain(loss) fair value of inv	240	(921)	(4,976)	3,513	-	-	0.00%
Donations	-	-	-	150,000	-	-	0.00%
Miscellaneous	9	-	-	7,152	-	-	0.00%
Transfers In	60,000	80,000	80,000	40,000	20,000	100,000	400.00%
Total Revenue	\$ 391,866	\$ 657,231	\$ 1,003,518	\$ 547,753	\$ 226,068	\$ 100,000	-55.77%
EXPENDITURES							
Personal services	\$ -	\$ -	\$ -	\$ -	\$ 11,100	\$ 12,300	10.81%
Professional services	251	-	-	-	930	920	-1.08%
Capital Expense	289,049	1,006,480	724,567	711,917	235,000	280,000 *	19.15%
Total Expenditures	\$ 289,300	\$ 1,006,480	\$ 724,567	\$ 711,917	\$ 247,030	\$ 293,220	18.70%
Net Change in Fund Balance	\$ 102,566	\$ (349,249)	\$ 278,951	\$ (164,164)	\$ (20,962)	\$ (193,220)	
Fund Balance	\$ 402,392	\$ 53,143	\$ 332,092	\$ 167,928	\$ 146,966	\$ (46,254)	-131.47%

PR10-01 Rum River Trail Crossing \$150,000 *
PR16-01 Stone House Restoration \$90,000
PR23-01 Upper Rum River Stabilization \$40,000

DEPARTMENT DESCRIPTION:

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

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

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

Fiscal responsibility and accountability in government

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

Use increment received to cover debt and expenses for development

PERFORMANCE MEASURES:

	2023	2024	2025 Budget
Commuter Rail Transit Village			
Change to net tax capacity since start of district	799.1%	975.6%	1249.9%
Increment received	276,997	403,759	415,000
Total allowable expenses	122,276	107,570	105,680
Greens of Anoka			
Change to net tax capacity since start of district	224.2%	292.3%	387.3%
Increment received	256,822	488,849	482,000
Total allowable expenses	167,069	192,635	160,591
Historic Rum River District			
Change to net tax capacity since start of district	228.0%	132.1%	256.9%
Increment received	124,458	136,637	156,400
Total allowable expenses	152,614	178,677	127,368
South Ferry Street			
Change to net tax capacity since start of district	181.3%	123.1%	263.0%
Increment received	21,066	28,455	18,200
Total allowable expenses	45,399	1,051	38,801

Highlights/Significant Changes for 2025:

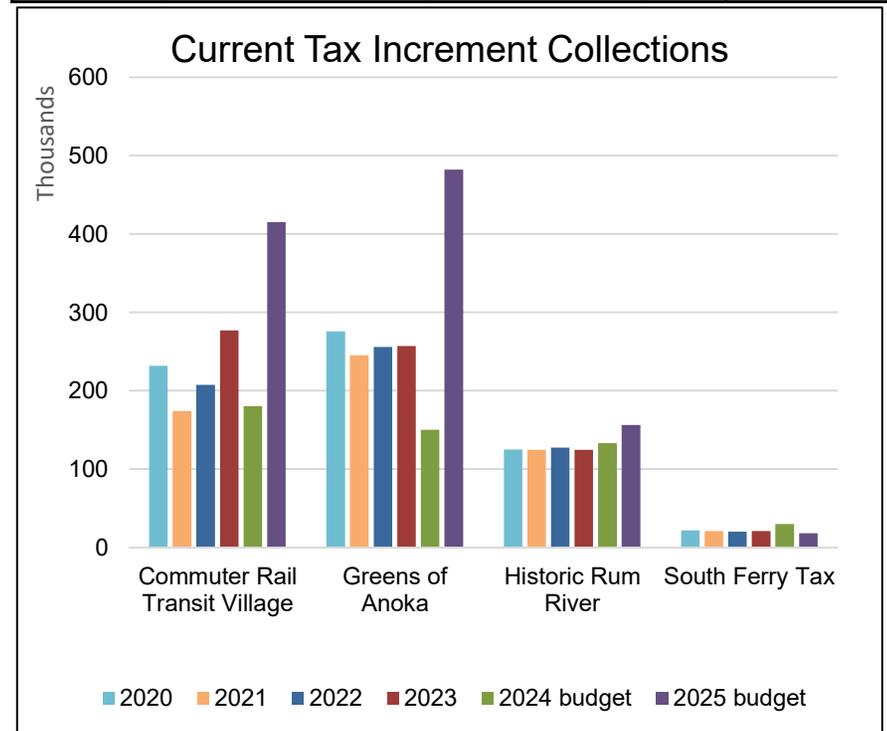
Commuter Rail Transit Village - Some properties were selected from this TIF to provide abatement bonding in 2023. Preliminary project information has been received by the City to review.

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

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

Historic Rum River - Several plans have been brought forth for restaurant and residential projects. Land is available for sale and development

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



	ACTUAL 2023	BUDGET 2024	BUDGET 2025
Net change in fund balance	\$ 211,476	\$ 115,969	\$ 733,544
Fund balance	\$ (7,141,167)	\$ (7,025,198)	\$ (6,291,654)

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET**

TAX INCREMENT FINANCING DISTRICTS SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Property taxes	\$ 653,679	\$ 611,390	\$ 610,756	\$ 679,341	\$ 493,124	\$ 1,071,600	117.31%
Intergovernmental	-	-	539,217	-	-	-	0.00%
Charges for service	41,561	36,000	48,465	-	7,000	7,356	5.09%
Interest	(16,039)	16,411	163	70,164	64,930	62,493	-3.75%
Gain(loss) on investment	(1,217)	40,640	(38,075)	312	-	-	0.00%
Miscellaneous	48,950	21,018	49,548	29,231	23,553	24,745	5.06%
Transfers in	61,000	60,000	70,000	70,000	-	-	0.00%
Total Revenue	\$ 787,934	\$ 785,459	\$ 1,280,074	\$ 849,048	\$ 588,607	\$ 1,166,194	98.13%
EXPENDITURES							
Professional services	\$ 38,580	\$ 45,543	\$ 17,701	\$ 22,005	\$ 7,619	\$ 32,000	320.00%
Capital Expense	743,472	3,044,496	85,008	12,730	-	-	0.00%
Interest Expense	328,605	320,732	312,419	302,837	290,019	276,192	-4.77%
Transfer Out	136,000	290,000	145,000	300,000	175,000	124,458	-28.88%
Total Expenditures	\$ 1,246,657	\$ 3,700,771	\$ 560,128	\$ 637,572	\$ 472,638	\$ 432,650	-8.46%
Net Change in Fund Balance	\$ (458,723)	\$ (2,915,312)	\$ 719,946	\$ 211,476	\$ 115,969	\$ 733,544	
Fund Balance	\$ (5,157,277)	\$ (8,072,589)	\$ (7,352,643)	\$ (7,141,167)	\$ (7,025,198)	\$ (6,291,654)	10.44%

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET



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**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
ENTERPRISE FUNDS SUMMARY BUDGET**

SOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Operating Revenues	\$ 41,132,637	\$ 42,725,768	\$ 47,297,896	\$ 45,721,318	\$ 47,338,750	\$ 47,554,300	0.46%
Investment Income	491,638	353,749	375,742	782,511	405,606	667,601	64.59%
Intergovernmental	484,471	70,019	34,299	124,012	77,850	93,550	20.17%
Gain(loss) fair value of inv	7,167	(120,895)	(290,022)	178,685	-	-	0.00%
Miscellaneous	300,775	1,870,558	1,075,330	930,155	266,500	395,500	48.41%
Transfer in	363,121	-	-	-	71,500	-	0.00%
Total Revenue	\$ 42,779,809	\$ 44,899,199	\$ 48,493,245	\$ 47,736,681	\$ 48,160,206	\$ 48,710,951	1.14%
USES							
Personal services	\$ 4,077,703	\$ 3,742,222	\$ 4,559,368	\$ 4,481,297	\$4,617,666	\$4,835,751	4.72%
Supplies	1,155,431	418,766	680,151	489,632	866,150	804,900	-7.07%
Professional services	2,516,519	1,842,467	2,249,712	2,294,127	2,414,868	2,513,886	4.10%
Contractual services	2,480,727	2,678,115	2,663,373	3,010,116	3,489,390	3,847,017	10.25%
Purchased power	20,234,900	23,448,002	26,199,948	25,403,285	28,100,000	25,892,250	-7.86%
Cost of sales	3,806,964	3,594,527	2,624,248	1,945,660	1,474,500	1,524,000	3.36%
Franchise fee	921,051	973,475	955,255	915,442	980,000	920,000	-6.12%
Interest expense	117,033	-	219,873	374,291	429,012	426,392	-0.61%
Capital	-	-	-	-	-	65,000	100.00%
Depreciation	2,752,683	2,862,723	3,138,166	3,189,838	3,296,500	3,305,000	0.26%
Transfers out	1,756,591	1,312,324	1,225,000	815,000	795,000	1,056,300	32.87%
Total Expenditures	\$ 39,819,602	\$ 40,872,621	\$ 44,515,094	\$ 42,918,688	\$ 46,463,086	\$ 45,190,496	-2.74%
Net Change in Fund Balance	\$ 2,960,207	\$ 4,026,578	\$ 3,978,151	\$ 4,817,993	\$ 1,697,120	\$ 3,520,455	
Net Position	\$ 67,507,924	\$ 71,534,502	\$ 75,512,653	\$ 80,330,646	\$ 82,027,766	\$ 85,548,221	4.29%
Unrestricted Fund Balance	\$ 23,698,120	\$ 24,450,574	\$ 24,985,637	\$ 28,144,990			
Cash and Investments Balance	\$ 5,313,584	\$ 5,103,963	\$ 3,886,244	\$ 13,113,450			

DEPARTMENT DESCRIPTION:

Operate and maintain the City's electric system including substations, poles, wires and transformers. Provide the community's vital electric needs in the most cost effective and reliable manner through innovation, efficiently and professional operations. Conform to all Federal and State electrical codes and environmental, safety regulations. Part of the profits from the electric department are used to support general governmental operations and capital expenditures, keeping property taxes lower for Anoka property owners.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Have shovel ready development plans for new/redeveloped service areas

Fiscal responsibility and accountability in government

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

Protection and upkeep of city assets

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

Other important objectives

Continue payment of Anoka franchise fees without passing on to customers

PERFORMANCE MEASURES: 2023 2024 2025 Projected

Council goal: provide reliable electricity to customers

Measure effectiveness

Total Customer outages	58	63	60
Outages - squirrel/wildlife	33	29	30
Outages - AMU equipment	4	5	5
Avg Customers per outage	49	77	60
Avg Minutes per outage	78	102	90

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

Measure effectiveness

avg rate % below (above) Xcel	15.8%	13.8%	11.2%
avg % below (above) Connexus	-10.8%	-9.4%	-9.1%
avg % below (above) ERMU	6.7%	6.2%	4.6%

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

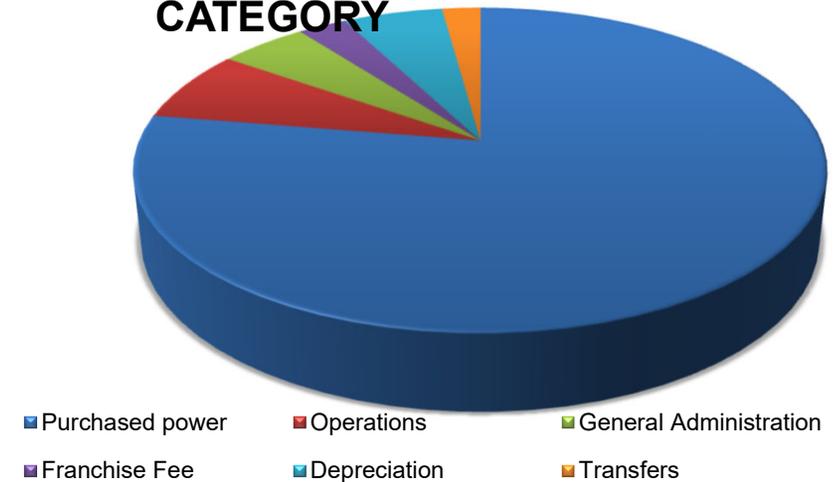
Measure effectiveness

Franchise fees paid to City	\$915,442	\$872,779	\$920,000
General fund transfers	\$700,000	\$700,000	\$1,000,000
Value of electric to govt bldgs, parks, street lights and signals	\$204,314	\$211,453	\$200,000

Highlights/Significant Changes for 2025:

The Electric utility fund has budgeted 6.5 million in investment to capital infrastructure. This includes initial deployment of an advanced metering infrastructure that will replace the current system. The price for the system has declined as the technology has advanced, and the current system will age out over the next several years. A cost of service and rate study was conducted in 2024 and rate changes are likely to occur in mid-2025 to coincide with the start of the metering project.

2025 EXPENDITURES BY CATEGORY



	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE units budgeted	21.9	22.2	20.2

Authorized Personnel

	2023	2024	2025
Electric Utility Director	1	1	1
Operation Superintendent	1	1	1
Assistant Director	1	1	1
Electrician	1	1	1
Journeyman Lineworker	9	9	9
Billing Representative	4	4	4
Meter Reader (PT)	1	1	1
Admin Assistant (PT)	2	2	2

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
ELECTRIC FUND SUMMARY BUDGET**

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Small Commercial Sales	\$ 2,404,515	\$ 2,395,364	\$ 2,788,821	\$ 2,759,494	\$2,838,000	\$2,907,200	2.44%
Residential Sales	10,435,833	10,729,331	12,315,017	12,466,485	13,072,000	12,514,500	-4.26%
Industrial Sales	10,090,233	10,993,970	13,571,539	12,954,371	13,391,000	13,335,000	-0.42%
Large Commercial Sales	6,238,055	6,574,497	7,522,482	7,009,375	7,204,000	7,822,500	8.59%
Security Lights	82,219	80,636	78,468	71,442	78,000	70,800	-9.23%
Other Charges	26,919	58,138	125,684	124,482	155,000	117,500	-24.19%
Late Charges	18,761	-	40,845	52,841	60,000	58,000	-3.33%
Interest Earnings	402,305	271,944	230,878	638,415	324,356	439,601	35.53%
Intergovernmental	18,207	-	-	-	-	-	0.00%
Miscellaneous	230,320	296,453	353,013	507,823	265,500	375,500	41.43%
Total Revenue	\$ 29,947,367	\$ 31,400,333	\$ 37,026,747	\$ 36,584,728	\$37,387,856	\$ 37,640,601	0.68%
EXPENDITURES							
Employee Services	\$ 1,847,691	\$ 1,405,678	\$ 1,840,088	\$ 1,740,458	\$1,786,186	\$1,954,221	9.41%
Supplies	901,849	122,434	274,732	119,910	435,500	357,600	-17.89%
Purchased Power	20,234,900	23,448,002	26,199,948	25,403,285	28,100,000	25,892,250	-7.86%
Professional Services	1,680,483	1,066,810	1,286,639	1,219,462	1,447,580	1,467,596	1.38%
Maintenance	370,918	402,898	343,218	481,035	681,020	733,128	7.65%
Plant	2,287,615	4,106,226	3,428,008	4,504,465	6,269,859	6,511,889	3.86%
Plant Credit	(2,287,615)	(4,106,226)	(3,428,008)	(4,504,465)	(6,269,859)	(6,511,889)	3.86%
Franchise Fees	921,051	973,475	955,255	915,442	980,000	920,000	-6.12%
Depreciation	1,570,164	1,634,410	1,900,828	1,942,972	2,000,000	2,000,000	0.00%
Transfers Out	635,000	802,324	775,000	775,000	775,000	1,000,000	29.03%
Total Expenditures	\$ 28,162,056	\$ 29,856,031	\$ 33,575,708	\$ 32,597,564	\$36,205,286	\$ 34,324,795	-5.19%
Net Change in Fund Balance	\$ 1,785,311	\$ 1,544,302	\$ 3,451,039	\$ 3,987,164	\$1,182,570	\$ 3,315,806	
Fund Balance	\$41,476,602	\$43,020,904	\$46,471,943	\$50,459,107	\$51,641,677	\$ 54,957,483	6.42%
Unrestricted Fund Balance	\$ 17,950,398	\$ 17,022,884	\$ 18,946,744	\$ 20,372,414			
Cash and Investments Balance	\$ 1,484,310	\$ 2,258,379	\$ 4,122,672	\$ 1,263,336			

DEPARTMENT DESCRIPTION:

The Water fund provides maintenance and monitoring of the City's water system so that a continued supply of clean, healthy water is available to meet the needs of over 18,000 residents and over 600 commercial and industrial businesses. The City's water system includes treatment plants, wells, towers, mains and hydrants.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Ensure water production can meet estimated needs of new developments

Fiscal responsibility and accountability in government

Monitor billing system to detect possible water loss

Protection and upkeep of city assets

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

Other important objectives

Continue to work towards implementation of 2019 source water protection plan

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

PERFORMANCE MEASURES:

2023 2024 2025 Projected

Council goal: provide safe drinking water to the City

Measure effectiveness

Water samples from City compared to EPA limits:

Lead - parts per billion	3.82ppb/15	3.82ppb/15	3.80ppb/15
Nitrates - parts per million	0.57ppm/10	0.53ppm/10	0.50ppm/10
Fluoride - parts per million	0.78ppm/4.0	0.76ppm/4.0	0.75ppm/4.0
Water contamination violations	0	0	0

Council goal: demonstrate stewardship through water conservation efforts

Measure effectiveness

% of water produced that was not sold or used (water loss)	5.46%	10.18%	6.33%
Ratio of summer peak to winter water use (DNR goal 2.9)	3.7	2.3	3.5

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

Measure effectiveness

Value of water to government buildings and parks	\$39,997	\$41,906	\$40,000
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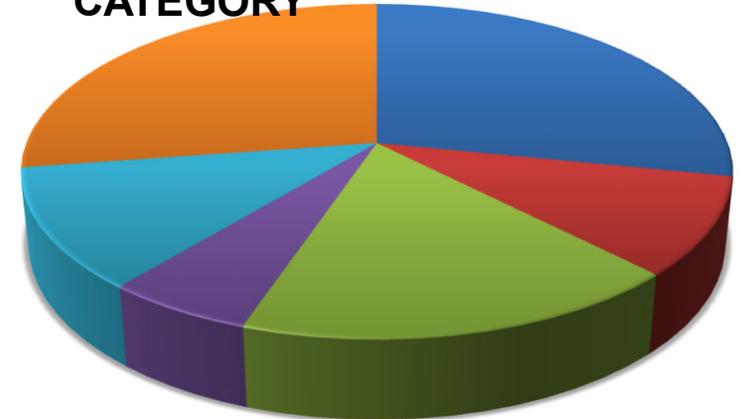
Highlights/Significant Changes for 2025:

In 2024, there was substantial completion of water treatment plant #6 & 8 resulting in the ability to better meet water needs now and in the future. Efforts are being made to promote water conservation by implementing a tiered rate structure, ie higher usage result in hire rates. In 2025, the city completed a utility rate study for water, sewer and storm, that will be presented to council in March with proposed rate changes to follow.

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

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

2025 EXPENDITURES BY CATEGORY



■ Personal Services ■ Supplies ■ Professional Services
■ Maintenance ■ Interest Expense ■ Depreciation

STAFFING LEVELS

ACTUAL BUDGETED BUDGETED

2023 2024 2025

FTE units budgeted 3.2 3.7 3

Authorized Personnel

Water/Sewer Supervisor	1	1	1
Maintenance	3	3	2

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
WATER FUND SUMMARY BUDGET**

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Commercial Sales	\$ 639,297	\$ 671,359	\$ 641,935	\$ 722,443	\$ 718,000	\$ 725,000	0.97%
Residential Sales	1,029,185	1,097,585	1,079,582	1,189,929	1,250,000	1,250,000	0.00%
Industrial Sales	119,395	134,917	145,967	170,343	177,000	177,000	0.00%
Other Sales/Charges	-	21,782	42,905	3,040	33,000	3,000	-90.91%
Water Availability Charge	174,000	214,000	224,000	164,000	50,000	50,000	0.00%
Lease Income	112,941	117,040	110,388	100,235	115,000	75,000	-34.78%
Late Charges	1,202	-	2,223	2,924	4,000	3,000	-25.00%
Interest Earnings	43,560	(19,045)	(28,888)	206,768	50,000	125,000	150.00%
Intergovernment	18,764	-	-	-	-	-	0.00%
Miscellaneous	16,603	7,894	-	38,691	-	20,000	100.00%
Total Revenue	\$ 2,154,947	\$ 2,245,532	\$ 2,218,112	\$ 2,598,373	\$ 2,397,000	\$ 2,428,000	1.29%
EXPENDITURES							
Employee Services	\$ 500,196	\$ 481,319	\$ 515,940	\$ 574,168	\$ 556,500	\$ 618,700	11.18%
Supplies	114,979	106,787	140,149	166,609	168,900	207,600	22.91%
Professional Services	300,795	267,106	431,053	368,140	337,560	386,090	14.38%
Maintenance	79,398	98,867	92,012	94,224	144,900	128,000	-11.66%
Capital Expense	1,101,236	407,446	5,355,400	1,680,164	3,017,978	-	-100.00%
Fixed Asset Credit	(1,101,236)	(407,446)	(5,355,400)	(1,680,164)	(3,017,978)	-	-100.00%
Interest Expense	13,894	14,992	113,634	240,505	252,206	255,636	1.36%
Depreciation	539,724	565,143	578,801	564,735	600,000	600,000	0.00%
Transfer	380,180	40,000	210,000	-	-	56,300	100.00%
Total Expenditures	\$ 1,929,166	\$ 1,574,214	\$ 2,081,589	\$ 2,008,381	\$ 2,060,066	\$ 2,252,326	9.33%
Net Change in Fund Balance	\$ 225,781	\$ 671,318	\$ 136,523	\$ 589,992	\$ 336,934	\$ 175,674	
Fund Balance	\$ 12,461,705	\$ 13,133,023	\$ 13,269,546	\$ 13,859,538	\$ 14,196,472	\$ 14,372,146	8.31%
Unrestricted Fund Balance	\$ 2,945,959	\$ 3,753,341	\$ 2,608,975	\$ 3,730,756			
Cash and Investments Balance	\$ 950,449	\$ 928,452	\$ 2,482,106	\$ 6,189,296			

DEPARTMENT DESCRIPTION:

The Sewer fund is responsible for the collection and disposal of sewage so that it may be transported to the Metro Treatment Plant for processing. The Sewer division inspects, cleans and maintains, manholes, pipes and lift stations to prevent blockages.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Implement sanitary sewer extensions to growth areas to provide adequate service

Fiscal responsibility and accountability in government

Design sewer rates to ensure coverage of infrastructure and disposal

Protection and upkeep of city assets

Reduce wastewater stoppages (chokes) through scheduled cleaning

Other important objectives

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

Obtain inventory of hard to find pump parts to maintain equipment

PERFORMANCE MEASURES: 2023 2024 2025 Projected

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

Measure effectiveness

Feet of sewer line replace/install	3,356 feet	1,508 feet	No project
Feet of sewer line cleaned	87,225 feet	90,400 feet	90,000 feet
Manholes replaced	32	28	No project
Gallons of treated wastewater	546,509,339	535,350,079	530,000,000

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

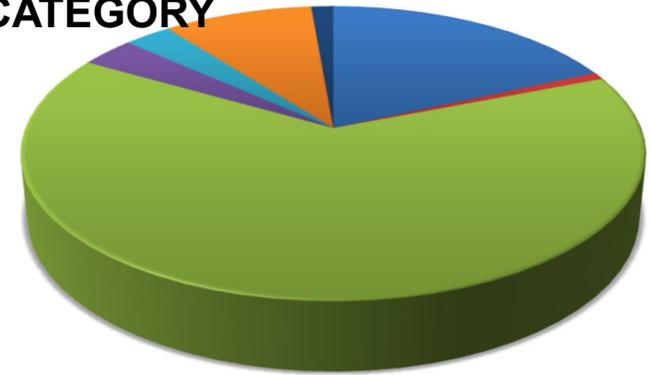
Measure effectiveness

Value of sewer services to government buildings and parks	\$28,045	\$26,729	\$28,000
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Highlights/Significant Changes for 2025:

Metropolitan Council charges for wastewater services increased 6.45% have increased over 2024 charges. Since 2015, the disposal cost from Met Council has increased 71% compared to 53% increases to the rates paid by Anoka customers. In 2024 a rate and cost of service study was performed, and the Council will review this study in March 2025 for increases that will take effect in 2025 and beyond to allow the fund to invest in necessary capital improvements.

2025 EXPENDITURES BY CATEGORY



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

STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2023	2024	2025
FTE units budgeted	3.2	2.7	3

Authorized Personnel

Maintenance	2	2	3
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**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
SEWER FUND SUMMARY BUDGET**

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Commercial Sales	882,878	887,146	875,808	923,234	\$ 914,000	\$ 950,000	3.94%
Residential Sales	1,243,412	1,193,075	1,182,231	1,206,736	1,242,000	1,280,000	3.06%
Industrial Sales	615,642	674,824	806,793	846,502	895,500	895,500	0.00%
Miscellaneous	-	454	20,000	8,943	-	-	0.00%
Sewer Availability Charge	95,700	117,700	123,200	89,100	33,000	50,000	51.52%
Late Charges	1,834	-	2,735	3,501	7,000	4,000	-42.86%
Intergovernmental	676	-	-	-	-	-	0.00%
Interest Earnings	19,598	(9,223)	(13,528)	59,473	20,000	50,000	150.00%
Total Revenue	\$ 2,859,740	\$ 2,863,976	\$ 2,997,239	\$ 3,137,489	\$ 3,111,500	\$ 3,229,500	3.79%
EXPENDITURES							
Employee Services	\$ 436,003	\$ 469,987	\$ 550,355	\$ 548,138	\$ 568,500	\$ 566,600	-0.33%
Supplies	11,230	11,782	14,572	11,532	25,000	19,000	-24.00%
Professional Services	91,016	71,648	76,719	126,655	103,580	133,390	28.78%
Maintenance	30,474	34,285	126,684	25,267	90,140	89,000	-1.26%
Disposal Charges	1,528,868	1,439,544	1,633,174	1,824,175	2,006,280	2,135,715	6.45%
Capital Expense	773,171	225,880	682,160	413,613	868,627	-	-100.00%
Fixed Asset Credit	(773,171)	(225,880)	(682,160)	(413,613)	(868,627)	-	-100.00%
Depreciation	272,953	279,343	272,513	281,392	285,000	290,000	1.75%
Interest expense	23,930	24,881	23,297	36,420	42,130	50,555	20.00%
Transfer	183,290	30,000	-	-	-	-	0.00%
Total Expenditures	\$ 2,577,764	\$ 2,361,470	\$ 2,697,314	\$ 2,853,579	\$ 3,120,630	\$ 3,284,260	5.24%
Net Change in Fund Balance	\$ 281,976	\$ 502,506	\$ 299,925	\$ 283,910	\$ (9,130)	\$ (54,760)	
Fund Balance	\$ 5,941,513	\$ 6,444,019	\$ 6,743,944	\$ 7,027,854	\$ 7,018,724	\$ 6,963,964	-0.78%
Unrestricted Fund Balance	\$ 1,278,765	\$ 1,278,765	\$ 1,644,429	\$ 2,129,986			
Cash and Investments Balance	\$ 900,318	\$ 621,565	\$ 909,608	\$ 2,369,595			

DEPARTMENT DESCRIPTION:

The Storm Sewer fund is for the maintenance involved for the regular inspection, leaning, and repairs of the public storm water drainage system to ensure the system functions properly and efficiently. The system includes catch basins, ditches, sediment ponds, culvers, storm pipes. Storm systems are designed to collect and channel rainwater and snowmelt to prevent flooding. Storm ponds and treatment structures aid in a pollution control measures preserving water quality prior to entering the Mississippi and Rum Rivers. Stormwater fees are collect from customers and these fees help cover the cost of the management and maintenance of the storm water infrastructure.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Continue to promote stormwater infiltration

Fiscal responsibility and accountability in government

Perform stormwater inspections of private and public projects

Protection and upkeep of city assets

Repair older infrastructure and clean storm sewer treatment structures

Other important objectives

Continue implementation of Storm Water Management Plan revised 2019

Find the Storm Water Management Plan here:

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

PERFORMANCE MEASURES:

2023 2024 2025 Projected

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

Catch basins repaired	33	25	25
Feet storm sewer replaced	1,890 ft	31 ft	100 ft
Catch basins clean/inspect	250	250	250

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

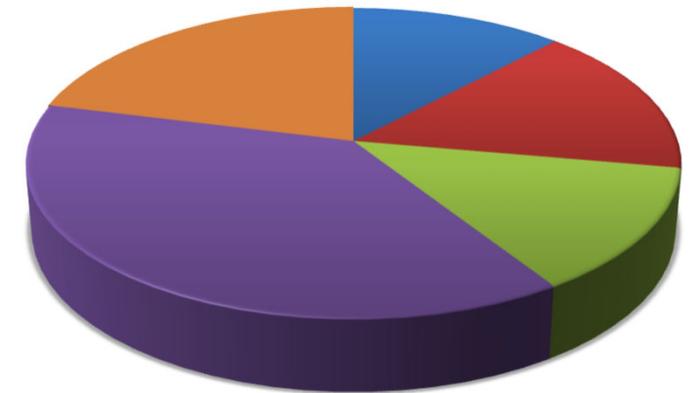
Measure effectiveness

Feet of new storm sewer	1,321 ft	2,330 ft	1,000 ft
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Highlights/Significant Changes for 2025:

The 2025 street project will involve include the repairs of existing catch basins and the addition of an infiltration basin. Adopt a Drain program will continue and citizens can participate. Reducing the trash and leaves around the drains will keep the rivers clean resulting in less litter and garbage in the rivers over the years as the storm system grows. The City will also utilize storm water fee revenue to maintain the Rum River channel, including dredging as needed to remove sand and sediment that accumulates each spring.

2025 EXPENDITURES BY CATEGORY



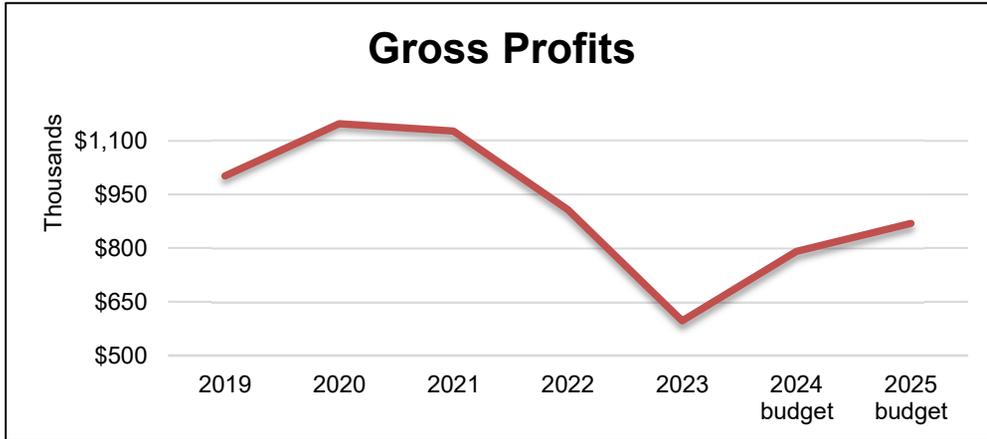
■ Employee Services ■ Professional Services
■ Maintenance ■ Depreciation
■ Transfers Out ■ Interest

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
STORM SEWER FUND SUMMARY BUDGET**

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2023 ADOPTED	2024 ADOPTED	PERCENT CHANGE
Comm/Ind Sales	\$ 467,609	\$ 518,826	\$ 512,546	\$ 516,323	\$ 543,000	\$ 530,000	-2.39%
Residential Sales	265,057	278,599	270,485	273,520	303,000	300,000	-0.99%
Late Charges	416	-	669	862	500	1,000	100.00%
Intergovernmental	-	-	-	-	175,000	-	-100.00%
Miscellaneous	23,775	297,455	24,255	298	-	-	0.00%
Interest Earnings	11,502	(6,878)	(13,802)	52,841	6,000	30,000	400.00%
Total Revenue	\$ 768,359	\$ 1,088,002	\$ 794,153	\$ 843,844	\$ 1,027,500	\$ 861,000	-16.20%
EXPENDITURES							
Employee Services	\$ 44,890	\$ 46,450	\$ 49,900	\$ 53,600	\$ 57,800	\$ 68,300	18.17%
Professional Services	56,755	26,082	25,202	85,489	109,358	88,570	-19.01%
Maintenance	1,241	67,967	1,460	142,460	55,400	74,000	33.57%
Infrastructure Program	-	327,645	369,345	790,834	1,063,000	-	-100.00%
Fixed Asset Credit	-	(327,645)	(369,345)	(790,834)	(1,063,000)	-	-100.00%
Depreciation	180,828	197,994	204,077	212,109	210,000	215,000	2.38%
Transfers Out	179,500	-	-	-	-	-	0.00%
Interest	72,834	74,734	77,611	94,263	132,663	119,306	-10.07%
Total Expenditures	\$ 536,048	\$ 413,227	\$ 358,250	\$ 587,921	\$ 565,221	\$ 565,176	-0.01%
Net Change in Fund Balance	\$ 232,311	\$ 674,775	\$ 435,903	\$ 255,923	\$ 462,279	\$ 295,824	
Fund Balance	\$ 4,543,708	\$ 5,218,483	\$ 5,654,386	\$ 5,910,309	\$ 6,372,588	\$ 6,668,412	12.83%
Unrestricted Fund Balance	\$ 534,566	\$ 534,566	\$ 1,100,016	\$ 1,417,134			
Cash and Investments Balance	\$ 468,242	\$ 513,193	\$ 539,505	\$ 2,104,104			

DEPARTMENT DESCRIPTION:

The City of Anoka owns and operates one municipal off-sale liquor store. These stores were established to control the sale of off sale liquor in the City of Anoka and to provide additional revenue to support other City services such as park improvements and capital projects



GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

- Develop store plan for possible relocation of East store to more viable location
- Develop store plan for a new location on 7th Ave and Bunker Lake Blvd

Fiscal responsibility and accountability in government

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

Protection and upkeep of city assets

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

Other important objectives

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

PERFORMANCE MEASURES:

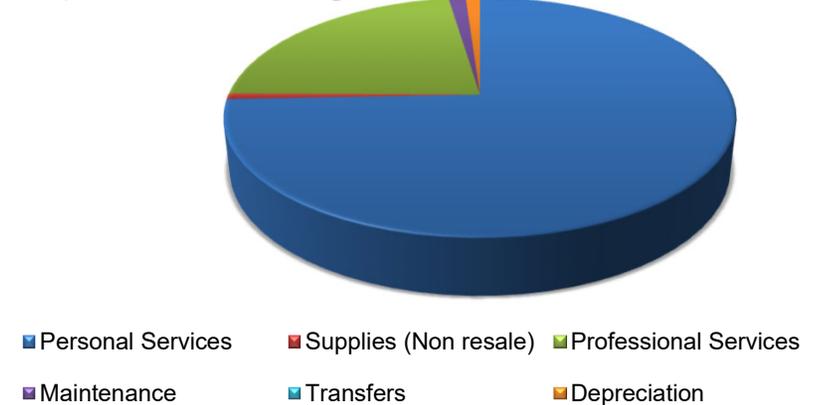
Council goal: use proceeds from liquor sales to supplement parks and recreation Measure effectiveness

	2023	2024	2025 Projected
General fund transfers	\$0	\$0	\$0
Park Capital transfers	\$40,000	\$20,000	\$0
Building Capital transfers	\$0	\$0	\$0
Gross margin on sales	35.27%	36.27%	60.55%

Highlights/Significant Changes for 2025:

In 2025 we expect significant challenges. The drinking habits of consumers are changing/shifting. Beer and wine consumption continues to trend down as liquor seems to be stable. Low dose THC drinks and edible sales continue to rise. We continue to balance between being competitive with competition in the area while maintaining our gross profit margin by strategically purchasing better deals offered by our Distributors. In 2024 we were able to sell off all the inventory that was brought over from the closed West store thus allowing us the room to take advantage of better pricing deals offered by our Distributor. We will continue to monitor standing inventory levels to make sure we limit aging inventory and will continue to complete three physical inventory counts in 2025. Beginning in the 4th quarter we will have our labor hours reduced as one of our Full-Time employees will be retiring. We will not replace that position at this time.

2025 EXPENDITURES BY CATEGORY (excludes cost of goods sold)



STAFFING LEVELS	ACTUAL <u>2023</u>	BUDGETED <u>2024</u>	BUDGETED <u>2025</u>
FTE units budgeted	10	7.3	6.99

Authorized Personnel

Liquor Stores Manager	1	1	1
Assistant Manager	1	1	1
Store Clerk FT	3	3	3
Store Clerk PT	17	7	7

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
LIQUOR FUND SUMMARY BUDGET**

	2020	2021	2022	2023	2024	2025	PERCENT
REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Liquor Sales	\$ 1,695,790	\$ 1,664,832	\$ 1,288,271	\$ 855,491	\$ 750,000	\$ 768,000	2.40%
Beer Sales	2,179,478	1,980,245	1,520,221	1,053,360	950,000	970,000	2.11%
Wine Sales	658,285	615,894	451,293	307,025	300,000	275,000	-8.33%
Other Sales	342,634	346,395	268,011	231,941	188,000	290,100	54.31%
Misc Income	4,151	4,842	8,444	2,300	1,000	-	-100.00%
Intergovernmental	27,532	-	-	-	-	-	0.00%
Interest Earnings	11,085	(2,077)	3,052	6,592	2,000	8,000	300.00%
Total Revenue	\$ 4,918,955	\$ 4,610,131	\$ 3,539,292	\$ 2,456,709	\$ 2,191,000	\$ 2,311,100	5.48%
EXPENDITURES							
Employee Services	\$ 592,081	\$ 627,589	\$ 784,752	\$ 656,668	\$ 772,900	\$ 688,150	-10.97%
Supplies	13,784	5,534	11,070	5,275	12,250	7,000	-42.86%
Professional Services	229,269	244,630	251,845	262,545	214,850	207,830	-3.27%
Maintenance	32,143	19,624	38,706	13,420	20,650	12,000	-41.89%
Cost of Sales	3,728,642	3,480,000	2,624,248	1,850,385	1,397,500	1,434,500	2.65%
Capital Expense	-	-	-	-	3,500,000	-	0.00%
Fixed Asset Credit	-	-	-	-	(3,500,000)	-	0.00%
Transfer Out	260,500	440,000	240,000	40,000	20,000	-	-100.00%
Depreciation	18,367	13,940	11,526	11,392	11,500	10,000	-13.04%
Total Expenditures	\$ 4,874,786	\$ 4,831,317	\$ 3,962,147	\$ 2,839,685	\$ 2,449,650	\$ 2,359,480	-3.68%
Net Change in Fund Balance	\$ 44,169	\$ (221,186)	\$ (422,855)	\$ (382,976)	\$ (258,650)	\$ (48,380)	
Fund Balance	\$ 1,671,117	\$ 1,449,931	\$ 1,027,076	\$ 644,100	\$ 385,450	\$ 337,070	-12.55%
Unrestricted Fund Balance	\$ 1,107,985	\$ 900,738	\$ 489,409	\$ 117,826			
Cash and Investments Balance	\$ 988,052	\$ 323,577	\$ 308,712	\$ 289,042			

DEPARTMENT DESCRIPTION:

Operate and maintain Greenhaven Golf Course. Manage and administer all day-to-day activities, prepare long term budgets and plans and assist City staff in setting direction and priorities of facility.



GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Provide accessible leisure opportunities to residents, attract visitors

Fiscal responsibility and accountability in government

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

Protection and upkeep of city assets

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

Other important objectives

Utilize consultant recommendations to assist with operational decisions

PERFORMANCE MEASURES:

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

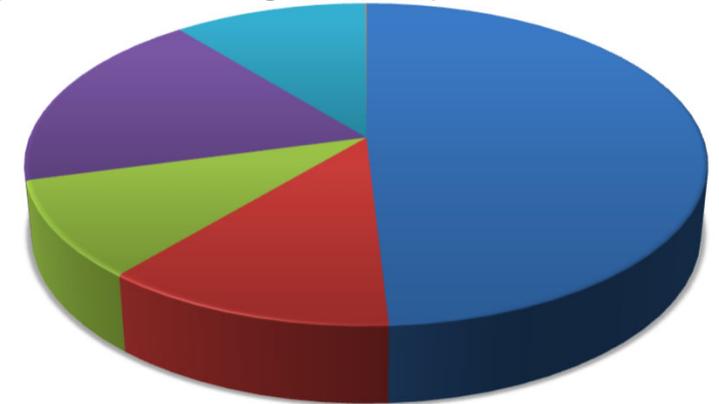
Measure effectiveness

	2023	2024	2025 Projected
Change to fund balance	(\$4,024)	(\$18,028)	(\$210,839)
Net cash provided (used) by operating activity	\$199,909	\$219,387	\$44,161
Capital expenditures	\$80,407	\$2,478,439	\$65,000
Total rounds of golf	41,899	43,032	40,500

Highlights/Significant Changes for 2025:

The City created a Golf committee to assist the manager with the 2025 rate structure. Considerations for season pass types, 18-hole rates and 9-hole rates were all reviewed at length. Rate increases should continue to increase gross golf revenues, allowing the course to fund needed equipment and improvements. Council continues to work through recommendations made from consultants regarding the course. For 2025 a lease for golf carts was entered rather than a purchase.

2025 EXPENDITURES BY CATEGORY (excludes cost of goods sold)



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

	<u>2023</u>	<u>2024</u>	<u>2025</u>
FTE units budgeted	4	4	4

Authorized Personnel

Golf Clubhouse Manager	1	1	1
Maintenance Supervisor	1	1	1
Golf Superintendent	1	1	1
Assistant Manager	1	1	1
Seasonal (PT)	32	39	44

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
GOLF FUND SUMMARY BUDGET**

	2020	2021	2022	2023	2024	2025	PERCENT
REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Golf Course Sales	\$ 1,160,697	\$ 1,257,971	\$ 1,231,623	\$ 1,409,022	\$ 1,340,800	\$ 1,560,000	16.35%
Pro Shop Sales	111,030	129,480	124,234	114,102	109,750	111,000	1.14%
Simulator Revenue	19,307	34,995	43,320	38,536	45,000	30,000	-33.33%
Misc Income	-	798,949	91,094	1,069	-	-	0.00%
Transfer In	245,000	-	-	-	71,500	-	-100.00%
Intergovernmental	84,120	-	-	-	-	-	0.00%
Interest Earnings	1,172	(1,308)	(4,309)	17,081	2,000	10,000	400.00%
Total Revenue	\$ 1,621,326	\$ 2,220,087	\$ 1,485,962	\$ 1,579,810	\$ 1,569,050	\$ 1,711,000	9.05%
EXPENDITURES							
Employee Services	\$ 606,275	\$ 655,317	\$ 756,476	\$ 842,428	\$ 806,200	\$ 867,950	7.66%
Supplies	125,658	168,595	148,318	185,454	221,400	211,600	-4.43%
Professional Services	114,050	135,796	143,166	186,370	157,140	171,720	9.28%
Maintenance	133,282	149,211	108,535	93,966	143,500	325,174	126.60%
Cost of Goods Sold	78,322	114,527	89,612	95,275	77,000	89,500	16.23%
Capital Expense	-	917,570	41,605	80,408	171,500	65,000	-62.10%
Fixed Asset Credit	-	(917,570)	(41,605)	(80,408)	(171,500)	-	-100.00%
Interest Expense	6,375	5,284	4,194	3,103	2,013	895	-55.54%
Depreciation	170,647	171,893	170,421	177,238	190,000	190,000	0.00%
Total Expenditures	\$ 1,234,609	\$ 1,400,623	\$ 1,420,722	\$ 1,583,834	\$ 1,597,253	\$ 1,921,839	20.32%
Net Change in Fund Balance	\$ 386,717	\$ 819,464	\$ 65,240	\$ (4,024)	\$ (28,203)	\$ (210,839)	
Fund Balance	\$ 1,194,062	\$ 2,013,526	\$ 2,078,766	\$ 2,074,742	\$ 2,046,539	\$ 1,835,700	-10.30%
Unrestricted Fund Balance	\$ (338,770)	\$ (264,983)	\$ (70,927)	\$ 21,879			
Cash and Investments Balance	\$ 336,702	\$ 239,340	\$ 502,957	\$ 593,850			

DEPARTMENT DESCRIPTION:

The Recycling Division manages the curbside residential recycling collection by arranging for the most convenient and cost effective service for all single-family and some multi-family households under a contract with one licensed hauler. The division also organizes annual recycling events and city parks recycling, prepares marketing materials, and educates residents on recycling. The division works with the Waste Reduction & Recycling Board.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

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

Fiscal responsibility and accountability in government

Apply for available state and local grant funds for recycling programs

Protection and upkeep of city assets

Recycling programs improve water and air quality for residents

Other important objectives

Enhance reuse events and increase organics recycling

PERFORMANCE MEASURES: 2023 2024 2025 Projected

Council goal: reinforce outreach regarding recycling programs

Measure effectiveness

Organic recycling participants	185	242	260
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Council goal: reduce solid and organic wastes from the City

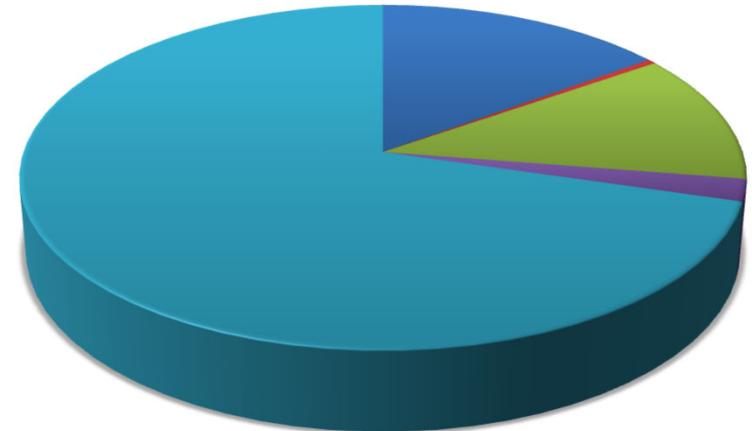
Measure effectiveness

Residential curbside recycling	1448 tons	1453 tons	1600 tons
Organics recycling	18 tons	7 tons	9 tons
Drop off events	72 tons	66 tons	70 tons
Re-use events (goods, textiles)	3.79 tons	3.79 tons	3 tons

Highlights/Significant Changes for 2025

Program costs increased for 2025 per the existing residential recycling contract with Ace Solid Waste by approximately 3%. Rates to customers were increase 10% to cover the contract increase as well as labor and supply increases. The fee increase was the first since 2021. The current contract expires March 31st 2026. The City plans on requesting a one-year extension in 2025 before going out for RFP in 2026. Recycling coordinator duties will be evaluated in 2025 for movement into another department in 2026.

2025 EXPENDITURES BY CATEGORY



STAFFING LEVELS	ACTUAL	BUDGETED	BUDGETED
	2023	2024	2025
FTE units budgeted	0.35	0.35	0.35

Authorized Personnel			
Recycling Coordinator	1	1	1

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
RECYCLE FUND SUMMARY BUDGET**

	2020	2021	2022	2023	2024	2025	PERCENT
REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Charges for Services	\$ 329,580	\$ 401,629	\$ 399,776	\$ 402,163	\$ 396,000	\$ 430,000	8.59%
Intergovernmental	57,183	70,019	34,299	124,012	77,850	93,550	20.17%
Late Charges	465	-	-	1,309	1,200	1,200	0.00%
Other Revenue	1,350	49	-	-	-	-	0.00%
Interest Earnings	2,416	(559)	(2,335)	8,244	1,250	5,000	300.00%
Transfer In	118,121	-	-	-	-	-	0.00%
Total Revenue	\$ 509,115	\$ 471,138	\$ 431,740	\$ 535,728	\$ 476,300	\$ 529,750	11.22%
EXPENDITURES							
Employee Services	\$ 50,567	\$ 55,882	\$ 61,857	\$ 65,837	\$ 69,580	\$ 71,830	3.23%
Supplies	1,674	3,634	1,698	852	3,100	2,100	-32.26%
Professional Services	44,151	30,395	35,088	45,466	44,800	58,690	31.00%
Maintenance	2,459	5,635	7,956	7,894	7,500	10,000	33.33%
Cost of Service	288,201	340,194	312,765	327,675	340,000	340,000	0.00%
Total Expenditures	\$ 387,052	\$ 435,740	\$ 419,364	\$ 447,724	\$ 464,980	\$ 482,620	3.79%
Net Change in Fund Balance	\$ 122,063	\$ 35,398	\$ 12,376	\$ 88,004	\$ 11,320	\$ 47,130	
Fund Balance	\$ 219,217	\$ 254,615	\$ 266,991	\$ 354,995	\$ 278,311	\$ 325,441	16.93%
Cash and Investments Balance	\$ 185,511	\$ 219,457	\$ 238,520	\$ 304,227			

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET



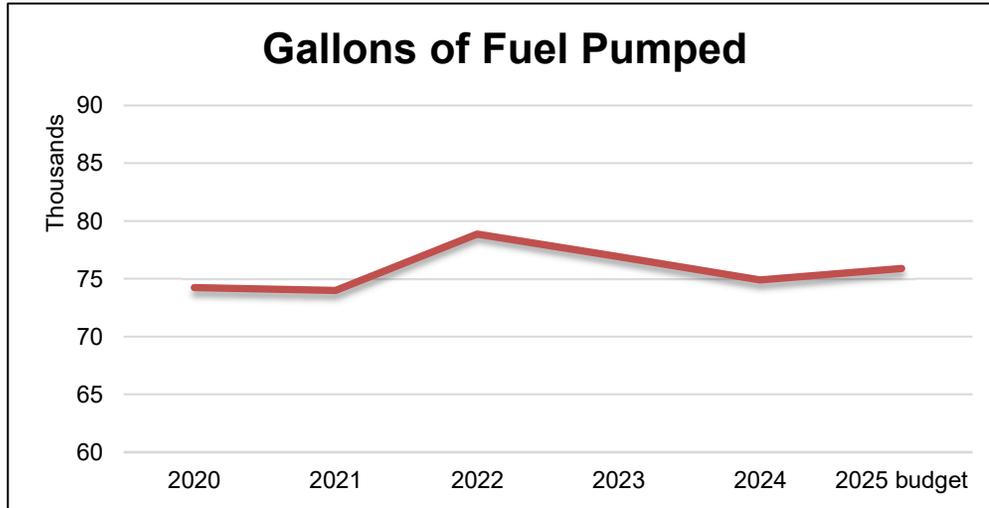
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**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
INTERNAL SERVICE FUNDS SUMMARY BUDGET**

SOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Operating Revenues	\$ 1,985,136	\$ 1,983,970	\$ 2,029,410	\$ 2,012,580	\$ 2,295,470	\$ 2,660,290	15.89%
Investment Income	27,152	10,509	12,314	53,772	46,500	55,000	18.28%
Gain(loss) fair value of inv	900	(20,584)	(36,737)	33,238	-	-	0.00%
Miscellaneous	84,766	95,439	87,395	81,715	65,000	55,000	-15.38%
Intergovernmental	122,462	-	-	378,094	-	-	0.00%
Total Revenue	\$ 2,220,416	\$ 2,069,334	\$ 2,092,382	\$ 2,559,399	\$ 2,406,970	\$ 2,770,290	15.09%
USES							
Personal services	\$ 303,790	\$ 255,248	\$ 325,582	\$ 353,898	\$ 328,920	\$ 362,330	10.16%
Supplies	254,565	248,347	343,879	468,710	482,500	532,100	10.28%
Professional services	917,372	1,048,640	1,122,502	1,333,566	1,332,707	1,503,670	12.83%
Contractual services	314,767	201,694	205,849	173,518	202,000	192,000	-4.95%
Capital	-	-	-	-	-	65,000	100.00%
Depreciation	376,309	282,418	252,085	293,178	360,000	300,000	-16.67%
Total Expenditures	\$ 2,166,803	\$ 4,286,244	\$ 2,249,897	\$ 2,622,870	\$ 2,706,127	\$ 2,955,100	9.20%
Net Change in Fund Balance	\$ 53,613	\$ (2,216,910)	\$ (157,515)	\$ (63,471)	\$ (299,157)	\$ (184,810)	
Fund balances	\$ 3,030,820	\$ 813,910	\$ 656,395	\$ 592,924	\$ 293,767	\$ 108,957	-62.91%
Unrestricted Fund Balance	\$ 1,562,464	\$ 1,941,050	\$ 1,921,822	\$ 1,520,787			

DEPARTMENT DESCRIPTION:

The Central Equipment division provides maintenance and repairs of all City vehicles and heavy equipment. This fund/division also is responsible for the management and replacement of vehicle inventory.



GOALS AND OBJECTIVES

Fiscal responsibility and accountability in government

Utilize state contract and cooperative purchasing to reduce overall costs

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

Protection and upkeep of city assets

Increase fuel efficiency through regular maintenance

Increase availability of equipment through preventative maintenance

Other important objectives

Work with other departments to improve scheduling of repair and maintenance

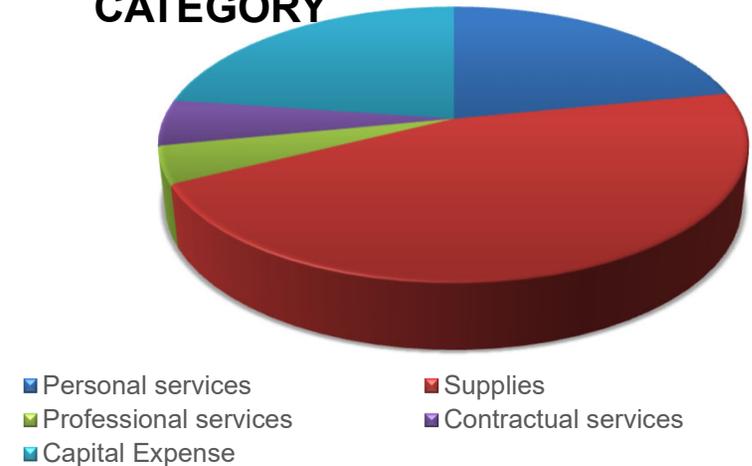
PERFORMANCE MEASURES:

	2023	2024	2025 Projected
Council goal: Fiscal responsibility and efficiency in government			
Measure effectiveness			
Average downtime per repair	7.5	12 hours	9 hours
Hours of use, garage equip	11,800	12,200	12,500
Cost of annual maintenance per hour of annual equipment use	\$22.56	\$11.21	\$20.00

Highlights/Significant Changes for 2025:

The price of equipment and lead times have increased exponentially up to a 30% increase in equipment cost vs pre-COVID. Our city mechanic was on limited hours so much of our repairs in 2024 were outsourced which created a longer down time per repair and increased the cost. The current allocation to departments was increased by 3.1% in 2025 which is just below the increase to budgeted expenses. The allocation is based primarily on fuel usage by the departments. Some use of fund balance will be used for new equipment in 2025.

2025 EXPENDITURES BY CATEGORY



STAFFING LEVELS

	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
FTE units budgeted	1.50	1.50	1.50

Authorized Personnel

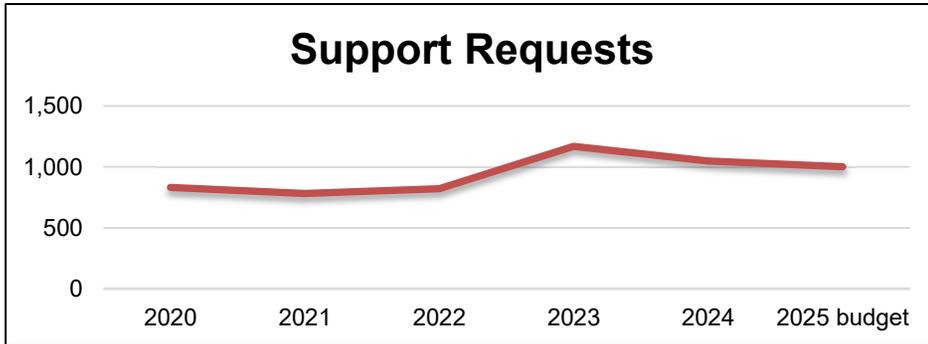
	2023	2024	2025
Lead Mechanic	1	1	1
Mechanic	1	1	1

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
GARAGE FUND SUMMARY BUDGET**

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Vehicle Rental Income	\$ 933,300	\$ 923,800	\$ 888,800	\$ 569,200	\$ 800,000	\$ 825,100	3.14%
Interest Earnings	2,489	(2,558)	(9,220)	27,139	-	16,000	0.00%
Intergovernmental	2,635	-	-	378,094	-	-	0.00%
Sale of Fixed Asset	(7,442)	8,055	8,450	25,465	-	-	0.00%
Total Revenue	\$ 930,982	\$ 929,297	\$ 888,030	\$ 999,898	\$ 800,000	\$ 841,100	5.14%
EXPENDITURES							
Personal services	\$ 164,167	\$ 174,939	\$ 173,779	\$ 184,941	\$ 199,020	\$ 210,430	5.73%
Supplies	243,471	244,682	309,889	450,586	390,500	440,100	12.70%
Professional services	49,917	39,256	48,265	33,719	35,750	41,610	16.39%
Contractual services	42,470	58,364	68,640	36,434	72,000	52,000	-27.78%
Capital Expense	314,280	-	100,929	484,593	465,000	219,000	-52.90%
Fixed Asset Credit	(314,280)	-	(100,929)	(484,593)	(465,000)	(154,000)	-66.88%
Depreciation	346,159	253,593	220,310	244,906	325,000	250,000	-23.08%
Total Expenditures	\$ 846,184	\$ 770,834	\$ 820,883	\$ 950,586	\$ 1,022,270	\$ 1,059,140	3.61%
Net Change in Fund Balance	\$ 84,798	\$ 158,463	\$ 67,147	\$ 49,312	\$ (222,270)	\$ (218,040)	
Fund Balance	\$ 1,570,969	\$ 1,729,432	\$ 1,796,579	\$ 1,845,891	\$ 1,623,621	\$ 1,405,581	-13.43%
Unrestricted Fund Balance	\$ 200,996	\$ 700,721	\$ 887,250	\$696,875			

DEPARTMENT DESCRIPTION:

Information systems is responsible for the continued operations of the city's computer network, software and hardware. Information systems ensures integrity, security and retention of the city's electronic data. The City has a contract with Metro-INET to provide this. Metro-INET assists staff with service issues, maintains equipment, does upkeep of licenses and subscriptions, develops training for staff, and offers consulting and assistance with other technologies.



GOALS AND OBJECTIVES

Fiscal responsibility and accountability in government

Monitor subscriptions and licenses to ensure coverage without excessive use

Protection and upkeep of city assets

Maintain network infrastructure in ways that extend useful life

Other important objectives

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

PERFORMANCE MEASURES:

2023 2024 2025 Projected

Council goal: Fiscal responsibility and efficiency in government

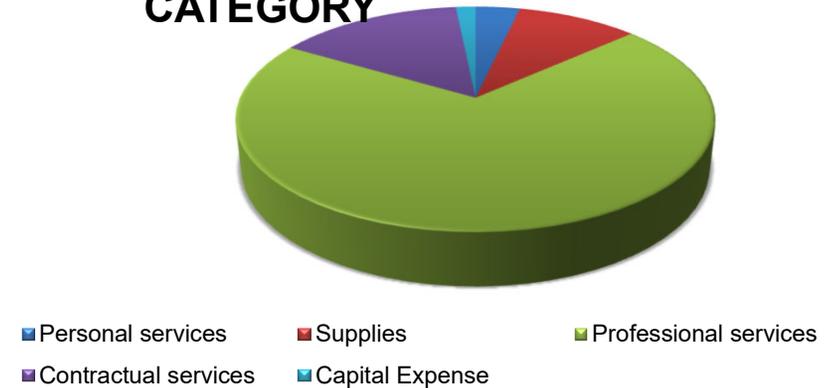
Measure effectiveness

Annual ERP maintenance fees	\$70,891	\$74,156	\$77,864
Annual Metro-INET IT contract	\$425,568	\$495,828	\$533,364
CivicPlus, NeoGov site costs	\$24,199	\$34,572	\$38,029
Zayo related outages	3	2	1
Other external unplanned	1	9	5
Planned maintenance outage	4	2	2
Other internal unplanned	0	5	3

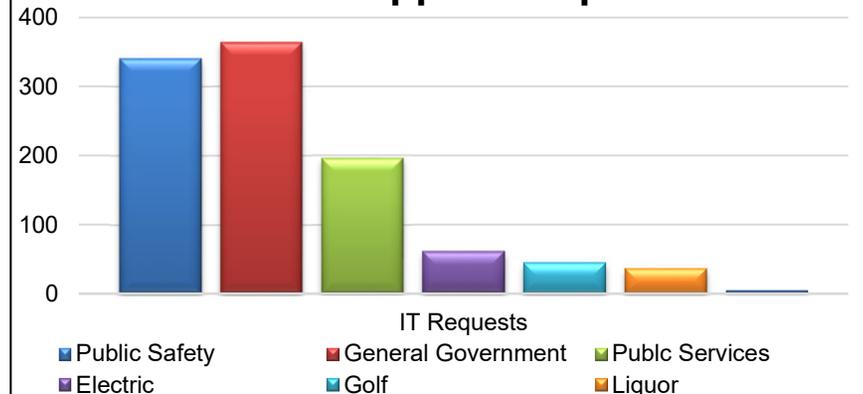
Highlights/Significant Changes for 2025:

The 2025 contract with Metro-Inet increased to \$533,364, which is an increase of \$37,500. Starting in 2025 Metro-Inet is changing how it orders computers for member cities. Each city will be required to identify all computers needing replacement for the year, mass orders will be placed and each city will have a month where all computers will get deployed. We are slowly reducing our computer inventory as during COVID many staff were issued two computers.

2025 EXPENDITURES BY CATEGORY



2025 IT Support Requests



CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

INFORMATION TECHNOLOGY FUND SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Data Entry Charges	\$ 519,516	\$ 552,700	\$ 588,200	\$ 698,180	\$ 700,280	\$ 900,000	28.52%
Interest Earnings	3,319	(1,384)	(2,229)	8,858	7,500	5,000	-33.33%
Intergovernmental	119,827	-	-	-	-	-	0.00%
Miscellaneous	47,000	20,000	35,000	21,200	20,000	20,000	0.00%
Total Revenue	\$ 689,662	\$ 571,316	\$ 620,971	\$ 728,238	\$ 727,780	\$ 925,000	27.10%
EXPENDITURES							
Personal services	\$ 21,261	\$ 22,340	\$ 24,800	\$ 27,400	\$ 30,300	\$ 33,500	10.56%
Supplies	11,094	3,665	33,990	18,124	92,000	92,000	0.00%
Professional services	323,039	333,520	390,536	514,568	572,387	656,240	14.65%
Contractual services	272,297	143,330	137,209	137,084	130,000	140,000	7.69%
Capital Expense	35,844	5,866	12,870	146,149	123,000	15,000	-87.80%
Fixed Asset Credit	(35,844)	(5,866)	(12,870)	(146,149)	(123,000)	(15,000)	-87.80%
Depreciation	30,150	28,825	31,775	48,272	35,000	50,000	42.86%
Total Expenditures	\$ 657,841	\$ 531,680	\$ 618,310	\$ 745,448	\$ 859,687	\$ 971,740	13.03%
Net Change in Fund Balance	\$ 31,821	\$ 39,636	\$ 2,661	\$ (17,210)	\$ (131,907)	\$ (46,740)	
Fund Balance	\$ 418,033	\$ 457,669	\$ 460,330	\$ 443,120	\$ 311,213	\$ 264,473	-15.02%
Unrestricted Fund Balance	\$ 301,028	\$ 363,623	\$ 385,189	\$ 270,102			

DEPARTMENT DESCRIPTION:

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



GOALS AND OBJECTIVES

Fiscal responsibility and accountability in government

Review deductibles to maintain best coverage and lower premiums

Protection and upkeep of city assets

Continue to minimize claims by proper use of city assets

Other important objectives

Prompt reporting of claims or possible claims

PERFORMANCE MEASURES:

2023 2024 2025 Projected

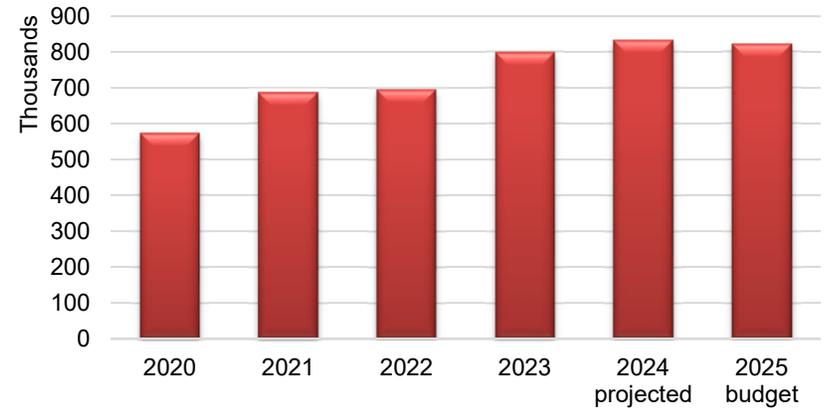
Council goal: Fiscal responsibility and efficiency in government
Measure effectiveness

Auto/Collision insurance claims	\$ 19,837	\$ 22,162	\$ 20,000
Auto/Collision insurance claims	7	9	8
Property insurance claims	\$ 28,071	\$ 3,595	\$ 15,000
Property insurance claims	5	2	4
General liability claims	\$ 130,000	\$ 25,276	\$ 75,000
General liability claims	2	5	3
Total first report of injury forms	17	22	20
Total injuries resulting in claims	9	16	10

Highlights/Significant Changes for 2025:

The City has maintained a deductible of \$50,000 per incident and \$200,000 annually. This great reduces insurance premiums when claims are low. The City chooses to self-insure some assets, such as decorative streetlights, which also reduces policy rates. Allocations are based on actual insurance claims as well as projected claims. 2024 insurance claims increased \$48,000 over the previous year in workers compensation and auto damage. Accordingly, the allocation increased 19.71%, or \$140,000 for 2025.

Insurance Fund Expenditures



Municipal Liability



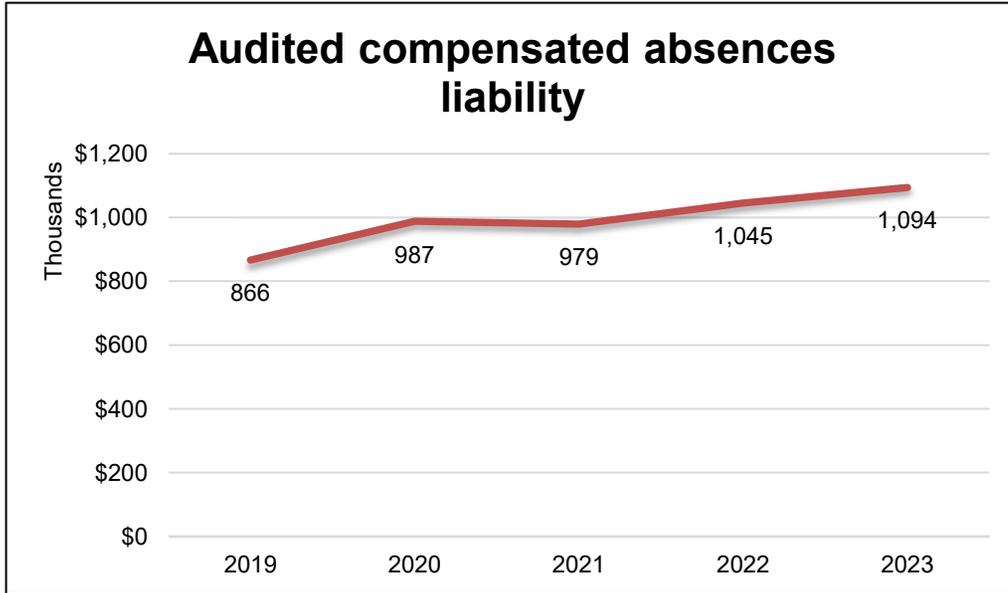
The Trust's liability coverage is designed to meet members' coverage needs as simply as possible. Coverage is tailored specifically for Minnesota cities and related entities, and it's much broader than a regular, commercial general liability policy. The Trust uses its own unique coverage document and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

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
INSURANCE FUND SUMMARY BUDGET**

	2020	2021	2022	2023	2024	2025	PERCENT
REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	CHANGE
Interest Earnings	\$ 11,690	\$ (2,698)	\$ (4,457)	\$ 19,439	\$ 14,000	\$ 9,000	-35.71%
Charges for Services	477,320	447,320	492,260	670,200	710,190	850,190	19.71%
Miscellaneous	45,208	67,384	43,945	35,050	45,000	35,000	-22.22%
Total Revenue	<u>\$ 534,218</u>	<u>\$ 512,006</u>	<u>\$ 531,748</u>	<u>\$ 724,689</u>	<u>\$ 769,190</u>	<u>\$ 894,190</u>	<u>16.25%</u>
EXPENDITURES							
Personal services	\$ 10,180	\$ 10,690	\$ 11,900	\$ 13,200	\$ 14,600	\$ 16,200	10.96%
Professional services	563,038	675,864	683,701	785,279	724,570	805,820	11.21%
Total Expenditures	<u>\$ 573,218</u>	<u>\$ 686,554</u>	<u>\$ 695,601</u>	<u>\$ 798,479</u>	<u>\$ 739,170</u>	<u>\$ 822,020</u>	<u>11.21%</u>
Net Change in Fund Balance	\$ (39,000)	\$ (174,548)	\$ (163,853)	\$ (73,790)	\$ 30,020	\$ 72,170	
Fund Balance	\$ 1,069,690	\$ 895,142	\$ 731,289	\$ 657,499	\$ 687,519	\$ 759,689	10.50%

DEPARTMENT DESCRIPTION:

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



GOALS AND OBJECTIVES

Fiscal responsibility and accountability in government

Continue to ensure fund balance sufficient for early retirement programs

Protection and upkeep of city assets

Offer leave to employees that allows work life balance

Other important objectives

Monitor leave carry over amounts to ensure limits are not exceeded

PERFORMANCE MEASURES:

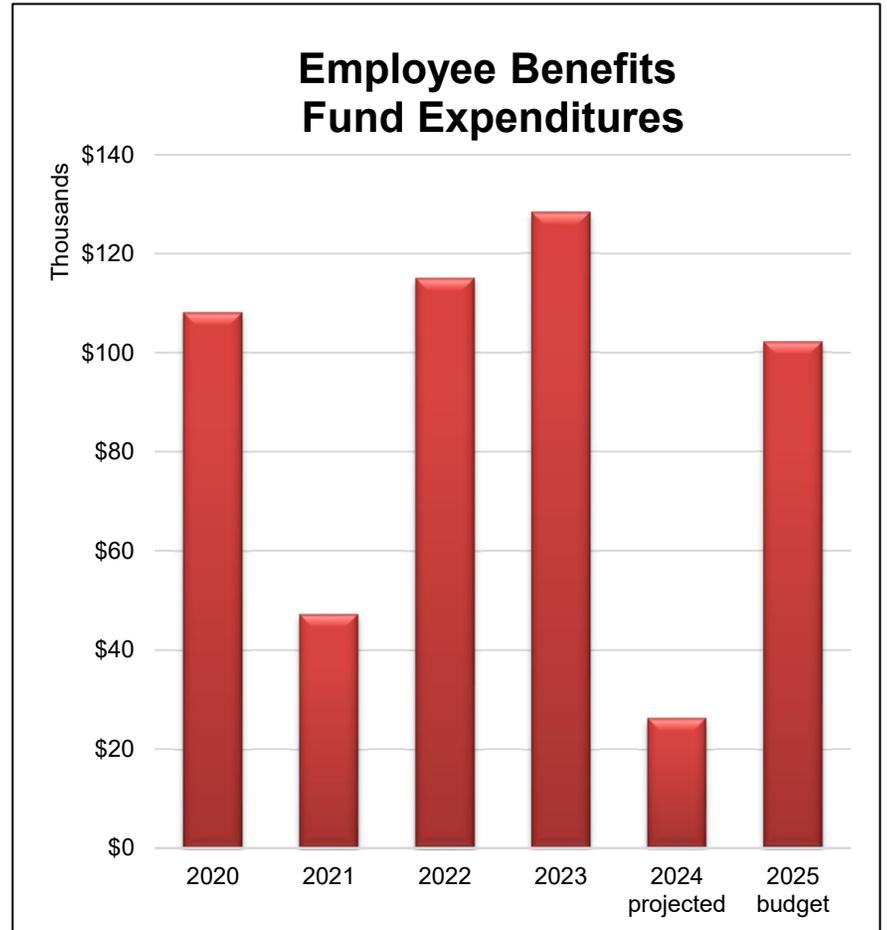
2023 2024 2025 Projected

Council goal: Fiscal responsibility and efficiency in government
Measure effectiveness

Fund contributions and interest	\$ 106,574	\$ 116,819	\$ 110,000
Retiree leave payouts	\$ 128,357	\$ 78,602	\$ 102,200

Highlights/Significant Changes for 2025:

Allocation for the employee services internal service fund will increase in 2025 again as the City continues its early retirement program. This plan includes a \$10,000 benefit payout as well as one year health insurance payout. Allocations also cover the liquidation of compensated absences within governmental funds. This reduces the liability held. For 2025 the City is forecasting seven eligible retirements, with another two considering retirement in or around 2026. Due to changes in compensated absences from GASB 101 that take effect in 2024, the City expects the audited liability to increase significantly.



**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
EMPLOYEE BENEFIT FUND SUMMARY BUDGET**

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
REVENUES							
Charges for Services	\$ 55,000	\$ 60,150	\$ 60,150	\$ 75,000	\$ 85,000	\$ 85,000	0.00%
Interest Earnings	10,554	(3,435)	(8,517)	31,574	25,000	25,000	100.00%
Total Revenue	<u>\$ 65,554</u>	<u>\$ 56,715</u>	<u>\$ 51,633</u>	<u>\$ 106,574</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>0.00%</u>
EXPENDITURES							
Personal services	\$ 108,182	\$ 47,279	\$ 115,103	\$ 128,357	\$ 85,000	\$ 102,200	20.24%
Professional services	-	-	-	-	-	-	0.00%
Transfer Out	-	-	-	-	-	-	#DIV/0!
Total Expenditures	<u>\$ 108,182</u>	<u>\$ 47,279</u>	<u>\$ 115,103</u>	<u>\$ 128,357</u>	<u>\$ 85,000</u>	<u>\$ 102,200</u>	<u>20.24%</u>
Net Change in Fund Balance	\$ (42,628)	\$ 9,436	\$ (63,470)	\$ (21,783)	\$ 25,000	\$ 7,800	
Fund Balance	\$ (27,872)	\$ (18,436)	\$ (81,906)	\$ (103,689)	\$ (78,689)	\$ (70,889)	-9.91%

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET



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**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
HRA FUNDS SUMMARY BUDGET**

SOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Property taxes	\$ 424,942	\$ 481,246	\$ 497,994	\$ 527,898	\$ 577,474	\$ 618,043	7.03%
Intergovernmental	500	-	-	-	-	-	0.00%
Charges for services	93,246	45,745	41,795	44,520	23,933	36,533	52.65%
Interest	67,630	56,345	54,056	75,126	51,647	36,466	-29.39%
Gain(loss) fair value of inv	(43)	(7,600)	(15,676)	15,668	-	-	0.00%
Transfer	371,000	45,000	170,000	429,000	335,000	276,000	-17.61%
Miscellaneous	-	-	50	4,408	500	500	0.00%
Use of fund balance	-	-	-	122,311	122,311	1,458	-98.81%
Total Revenue	\$ 957,275	\$ 620,736	\$ 748,219	\$ 1,218,931	\$ 1,110,865	\$ 969,000	-12.77%
USES							
Urban redevelopment/housing	\$ 419,675	\$ 196,330	\$ 373,103	\$ 611,038	\$ 574,333	\$ 501,422	-12.69%
Loss from sale of fixed asset	43,563	571,173	-	-	-	-	0.00%
Transfer	371,000	45,000	170,000	429,000	335,000	276,000	-17.61%
Principal debt retirement	-	-	25,000	25,000	60,000	60,000	0.00%
Interest and fiscal charges	91,113	93,126	90,823	98,275	83,700	59,728	-28.64%
Capital	266,000	-	-	-	-	-	0.00%
Total Expenditures	\$ 1,191,351	\$ 905,629	\$ 658,926	\$ 1,163,313	\$ 1,053,033	\$ 897,150	-14.80%
Net Change in Fund Balance	\$ (234,076)	\$ (284,893)	\$ 89,293	\$ 55,618	\$ (64,479)	\$ 70,392	
Fund Balances	\$ 3,097,038	\$ 2,812,145	\$ 2,901,438	\$ 2,957,056	\$ 2,892,577	\$ 2,961,511	2.38%

DEPARTMENT DESCRIPTION:

The HRA division designs, markets and funds housing and commercial rehab programs and redevelopment projects to improve housing conditions and create new housing and commercial opportunities in the City. Housing programs include loans and grants from HRA and MHFA funds. Commercial programs include loans for exterior and interior renovation and grants for fire protection Citywide. The HRA also administers two tax increment financing redevelopment districts.

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

Further advertise loan and grant programs

Promote recently established Façade Improvement Loan Program

Fiscal responsibility and accountability in government

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

Attract desired retailers and housing projects in HRA development zones

Protection and upkeep of city assets

Continue home improvement and curb appeal programs to improve housing stock

Other important goal and objectives

Assist City staff with ongoing development projects

PERFORMANCE MEASURES:

	2023	2024	2025 Budget
Board goal: increase utilization of housing programs			
<i>Measure effectiveness</i>			
HRA Loan/Grant dollars spent	\$411,782	\$217,441	\$275,000
Improvement values on CARE Grant projects	\$423,649	\$468,779	\$500,000
New HRA Loans processed	19	13	10
New HRA Grant agreements	25	33	30

Board goal: support and maintain a balanced budget

Measure effectiveness

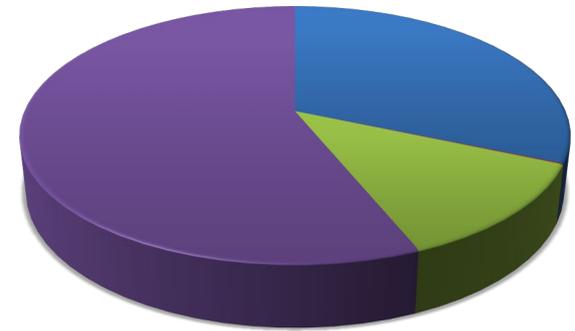
	2023	2024	2025 Budget
Budget performance: expended vs budget	95.42%	70.00%	100%

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
Net change in fund balance	\$ (150,884)	\$ 10,113	\$ 25,878
Fund balance	\$ 1,447,894	\$ 1,458,007	\$ 1,483,885

Highlights/Significant Changes for 2025:

The HRA is funding the C.A.R.E (Curb Appeal Residential Enhancement) Grant Program again in 2025, hoping to assist approximately 30 households. The HRA continues to offer an array of other home improvement loans in addition to this grant. These programs should be bolstered by increased marketing efforts again in 2025. Also, this will be the first year the Façade Improvement Loan Program will be offered to commercial property owners in the designated target area.

2025 EXPENDITURES BY CATEGORY



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

PER CAPITA EXPENSE:	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
Monthly	\$ 4.38	\$ 3.79	\$ 3.05
Annual	\$ 52.56	\$ 45.45	\$ 36.55

STAFFING LEVELS	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
FTE units budgeted	1	1	1

Authorized Personnel	2023	2024	2025
HRA Executive Director	1	1	1

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

HOUSING AND REHABILITATION SUMMARY BUDGET

REVENUES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Property Taxes	\$ 294,811	\$ 313,437	\$ 328,333	\$ 344,842	\$ 412,474	\$ 446,536	8.26%
Intergovernmental	500	-	-	-	-	-	0.00%
Interest	25,278	18,531	17,771	36,700	17,167	31,673	84.50%
Gain(loss) fair value of inv	423	(6,799)	(13,587)	15,166	-	-	0.00%
Payments on loan programs	93,246	45,745	41,795	44,520	23,933	36,533	52.65%
Miscellaneous	-	-	50	4,408	500	500	0.00%
Transfers In	300,000	-	100,000	359,000	260,000	175,000	-32.69%
Use of fund balance	-	-	-	-	122,311	1,458	-98.81%
Total Revenue	\$ 714,258	\$ 370,914	\$ 474,362	\$ 804,636	\$ 836,385	\$ 691,700	-17.30%
EXPENDITURES							
Employee Services	\$ 104,066	\$ 112,351	\$ 126,835	\$ 138,079	\$ 145,470	\$ 153,528	5.54%
Supplies	184	48	88	48	1,000	500	-50.00%
Professional Services	23,716	24,551	33,144	46,611	68,530	60,336	-11.96%
Housing Rebates/Loans	174,280	50,331	206,107	411,782	350,000	275,000	-21.43%
Maintenance	5,220	-	-	-	1,272	-	-100.00%
Loss on sale of asset	43,563	352,078	-	-	-	-	0.00%
Transfers Out	330,000	-	100,000	359,000	260,000	175,000	-32.69%
Total Expenditure	\$ 681,029	\$ 539,359	\$ 466,174	\$ 955,520	\$ 826,272	\$ 664,364	-19.60%
Net Change in Fund Balance	\$ 33,229	\$ (168,445)	\$ 8,188	\$ (150,884)	\$ 10,113	\$ 25,878	155.89%

DEPARTMENT DESCRIPTION:

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

GOALS AND OBJECTIVES

Commercial and residential development and redevelopment

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

Fiscal responsibility and accountability in government

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

Use increment received to cover debt and expenses for development

PERFORMANCE MEASURES:

	2023	2024	2025 Budget
Historic Business District			
Change to net tax capacity since start of district	31.33%	49.42%	52.61%
Increment received	54,717	67,234	46,507
Increment expended	19,003	19,279	19,119
South Business District			
Change to net tax capacity since start of district	728.20%	831.89%	800.05%
Increment received	128,339	162,866	125,000
Increment expended	128,339	162,866	125,000

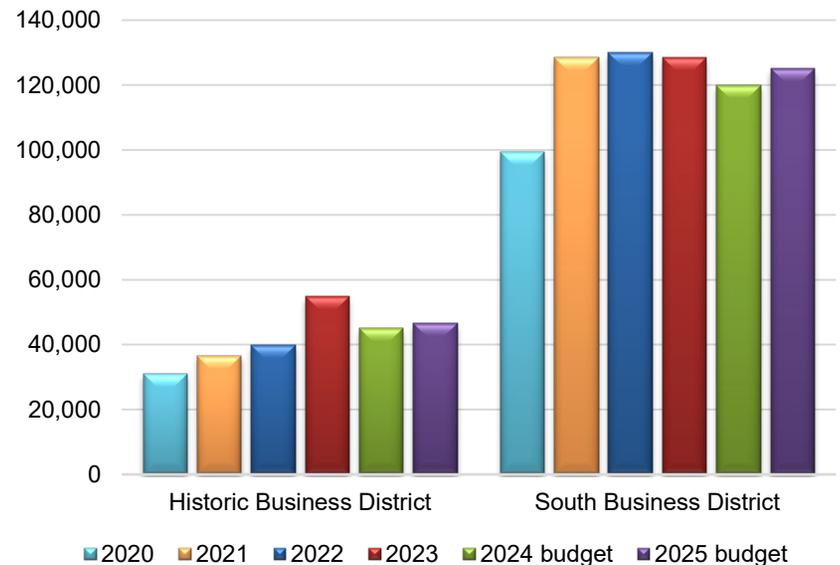
Highlights/Significant Changes for 2025:

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

All projects in this district have been completed. Revenue is being used to pay down the associated debt incurred. The City will work with the County on decertification of this district and refund of excess TIF funds in 2025

The City and HRA worked to transfer ownership of parcels purchased with TIF bond revenue from the HRA to the City in 2024. In the event that the parcels are not developed within three years, the agreement will void and the HRA will market the property for resale again.

Current Tax Increment Collections



	ACTUAL 2023	BUDGET 2024	BUDGET 2025
Net change in fund balance	\$ 94,897	\$ 75,152	\$ 44,147
Fund balance	\$ 1,421,522	\$ 1,496,674	\$ 1,540,821

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET

HRA TAX INCREMENT FINANCING DISTRICTS SUMMARY BUDGET

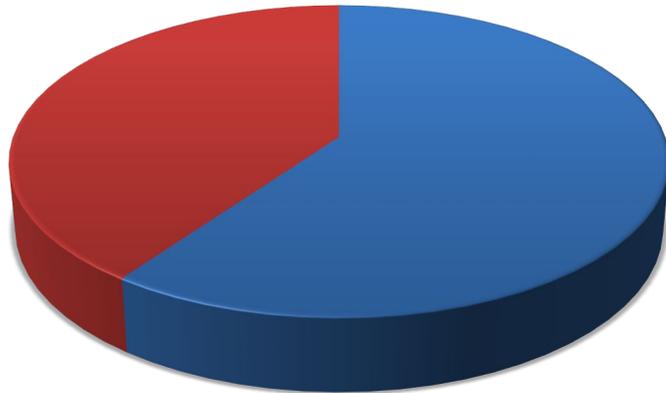
	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
REVENUES							
Property taxes	\$ 130,131	\$ 167,809	\$ 169,661	\$ 183,056	\$ 165,000	\$ 171,507	3.94%
Interest	42,489	37,705	36,252	38,425	34,480	4,793	-86.10%
Gain(loss) fair value of inv	(466)	(615)	(2,275)	502	-	-	0.00%
Bond offering	-	-	-	-	-	-	0.00%
Total Revenue	<u>\$ 172,154</u>	<u>\$ 204,899</u>	<u>\$ 203,638</u>	<u>\$ 221,983</u>	<u>\$ 199,480</u>	<u>\$ 176,300</u>	<u>-11.62%</u>
EXPENDITURES							
Professional Services	\$ 44,554	\$ 9,049	\$ 6,930	\$ 2,519	\$ 8,061	\$ 12,058	49.58%
Programs and loans	67,655	-	-	-	-	-	0.00%
Capital	266,000	-	-	-	-	-	0.00%
Interest Expense	50,945	48,768	46,366	54,567	41,267	19,095	-53.73%
Loss on sale of asset	-	219,095	-	-	-	-	0.00%
Transfers Out	41,000	45,000	70,000	70,000	75,000	101,000	34.67%
Total Expenditure	<u>\$ 470,154</u>	<u>\$ 321,912</u>	<u>\$ 123,296</u>	<u>\$ 127,086</u>	<u>\$ 124,328</u>	<u>\$ 132,153</u>	<u>6.29%</u>
Net Change in Fund Balance	\$ (298,000)	\$ (117,013)	\$ 80,342	\$ 94,897	\$ 75,152	\$ 44,147	-41.26%

DEPARTMENT DESCRIPTION:

Debt Service funds finance and account for the payment of interest and principal on all general obligation debt other than debt issued for an enterprise fund. The HRA issued bonds in 2019, series 2019A. As part of the purchase agreement for land purchased with bond funds, the City will make obligated debt payments when associated TIF funds do not cover the debt expenses.

2019A Tax Increment Revenue Bonds - maturity date 2-1-2043
Acquisition and demo for rehabilitation - 2025 funding from TIF revenue

2025 EXPENDITURES BY CATEGORY



■ Matured Bonds ■ Matured Interest

HRA Funds Debt Schedule Summary by Year

Year	Total by year		Change from previous year	
	Principal	Interest	Principal	Interest
2025	60,000	40,158	0.00%	-4.29%
2026	60,000	38,658	0.00%	-3.74%
2027	65,000	37,391	8.33%	-3.28%
2028	65,000	36,043	0.00%	-3.61%
2029	70,000	34,590	7.69%	-4.03%
2030	70,000	32,980	0.00%	-4.65%
2031	75,000	31,240	7.14%	-5.28%
2032	75,000	29,440	0.00%	-5.76%
2033	80,000	27,520	6.67%	-6.52%
2034	80,000	25,480	0.00%	-7.41%
2035	85,000	23,376	6.25%	-8.26%
2036	85,000	21,124	0.00%	-9.63%
2037	90,000	18,718	5.88%	-11.39%
2038	95,000	16,174	5.56%	-13.59%
2039	95,000	13,561	0.00%	-16.16%
2040	100,000	10,830	5.26%	-20.14%
2041	105,000	7,909	5.00%	-26.97%
2042	110,000	4,845	4.76%	-38.74%
2043	115,000	1,639	4.55%	-66.17%
	<u>1,580,000</u>	<u>451,676</u>		

	ACTUAL 2023	BUDGETED 2024	BUDGETED 2025
Net change in fund balance \$	1,292	(27,433)	367
Fund balance \$	33,314	5,881	6,248

**CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
HRA DEBT SERVICE SUMMARY BUDGET**

SOURCES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 ADOPTED	PERCENT CHANGE
Interest	\$ (137)	\$ (77)	\$ 33	\$ -	\$ -	\$ -	0.00%
Gain(loss) fair value of inv	-	-	186	-	-	-	0.00%
Transfers In	71,000	45,000	70,000	70,000	75,000	101,000	44.29%
Total Revenue	\$ 70,863	\$ 44,923	\$ 70,219	\$ 70,000	\$ 75,000	\$ 101,000	44.29%
USES							
Matured Bonds	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 60,000	\$ 60,000	140.00%
Matured Interest	40,168	44,358	43,982	43,232	41,958	40,158	-7.11%
Fiscal Agent Charges	-	-	475	476	475	475	-0.21%
Total Expenditures	\$ 40,168	\$ 44,358	\$ 69,457	\$ 68,708	\$ 102,433	\$ 100,633	46.46%
Net Change in Fund Balance	\$ 30,695	\$ 565	\$ 762	\$ 1,292	\$ (27,433)	\$ 367	
Fund Balances	\$ 30,695	\$ 31,260	\$ 32,022	\$ 33,314	\$ 5,881	\$ 6,248	6.24%

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET



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CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
GLOSSARY OF TERMS

A

Accrual Basis The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of cash or the payment of cash may take place, in whole or in part, in another accounting period.

ABLA Anoka Business and Landowners Association

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

ARPA American Rescue Plan Act

Audit An official financial examination of the City's accounts

Authorized Position Positions associated with the authorized budget.

B

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

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

Budget A plan for allocating financial resources.

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

C

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

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

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

CITY OF ANOKA, MINNESOTA
2025 ADOPTED BUDGET
GLOSSARY OF TERMS

Component Unit A legally separate entity associated with the primary government

Contingency Budget for expenditures which cannot be placed in departmental budgets, primarily due to uncertainty about level or timing of expenditures when the budget is adopted.

CRTV Commuter Rail Transit Village

D

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

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

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

E

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

Equipment Replacement Plan (ERP) A plan for proposed replacement of capital equipment and the means to finance them.

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

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

F

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

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

Full Time Equivalents The number of full-time employees that could have been employed if the reported number of hours worked by part-time employees had been worked by full-time employees.

Fund A separate accounting entity, maintained for a particular purpose or achieving certain objectives. This term is distinguished from "funding" or "funds," which usually refer to the amount of dollars contained in a fund.

Fund Balance Difference between fund assets and fund liabilities (the equity) in governmental funds.

G

General Fund The general fund is the city's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds Bonds that are to be repaid from taxes and other general revenues.

General Obligation Revenue Bonds Bonds that are first to be paid from the revenues of an enterprise fund and they are backed by the taxing power of the City.

Generally Accepted Accounting Principles (GAAP) Uniform minimum standards and guidelines for financial accounting and reporting.

Goal Broad long-term desired outcome

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

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

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

H

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

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I

Infrastructure The basic facilities, equipment, services and installations needed for the growth and functioning of a community. Infrastructure includes roads, bridges, curbs and gutters, storm sewer, lighting systems etc.

Intergovernmental Revenues Revenues from other governments- primarily in the form of grants, aid and shared projects reimbursements

L

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

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

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

LTD Long Term Disability.

M

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

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

MMPA Minnesota Municipal Power Association

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

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

N

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

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

Net Assets The excess of a fund's assets over liabilities. The term net assets is used in proprietary funds. The term fund balance is used in governmental funds.

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

O

Objective Specific measurable action or step taken to reach a goal

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

P

PACE Proactive Community Enhancement.

Per Capita Measure based on a population.

PERA Public Employees Retirement Association.

Performance Measure A quantitative or qualitative measure of how well a particular result is being achieved.

Position An authorized job slot. Since a position may or may not be filled, a position is not equivalent to an employee.

Project An activity with a specific purpose to be accomplished or built within a specific time period. There are projects in both the operating and capital budgets.

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Proprietary Funds Account for government's ongoing organizations and activities that are similar to those often found in the private sector. GAAP proprietary funds include enterprise and internal service funds.

Purchased Power The electricity purchased wholesale to be distributed to consumers within the municipal utility service area.

R

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

Resolution Agreed to by vote of the council.

Retained Earnings Amount of funds available for future use, also known as fund balance.

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

RFP Request for proposals

S

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

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

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

T

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

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

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