ARDEN HILLS

2017 Proposed Budget

City of Arden Hills

2017 Proposed Budget

City of Arden Hills

Proposed Pay 2017 Property Tax Impact Worksheet

Taxing District: Council Directed (2% + PS)

STEP 1 - Calculate the Taxing District's Tax Rate:

	Item		Actual Pay 2016 (A)	Proposed Pay 2017 (B)	% Change (C)
1.	Levy before reduction for state aids		$3,478,775	$3,641,290	4.7%
2.	State Aids	-	$0	$0	0.0%
3.	**Certifed Property Tax Levy**	=	$3,478,775	$3,641,290	4.7%
4.	Fiscal Disparity Portion of Levy	-	$264,113	$290,710	10.1%
5.	Local Portion of Levy	=	$3,214,662	$3,350,580	4.2%
6.	Local Taxable Value	÷	12,163,391	12,388,762	1.9%
7.	**Local Tax Rate**	=	**26.429%**	**27.045%**	**2.3%**
8.	Market Value Referenda Levy		$0	$0	0.0%
9.	Fiscal Disparity Portion of Levy (SDs only)	-	$0	$0	0.0%
10.	Local Levy	=	$0	$0	0.0%
11.	Referenda Market Value	÷	1,144,235,400	1,174,488,300	2.6%
12.	**Market Value Referenda Rate**	=	**0.00000%**	**0.00000%**	**0.0%**

STEP 2 - Calculate the Impact of the Taxing District's Rate on Residential Homestead Taxes:

13. **Assumes a** 2.0% **increase in market value from 2016 to 2017.**

Actual Pay 2016

	(D) Taxable Market Value B/4 Credit	(E) Homestead Exclusion Credit	(F) Taxable Market Value	(G) Tax Capacity	(H)	(I) Taxing District Net Tax
		76,000@.40% - rem up to 413799 @.09	(D - E)	500,000@1.0% rem @ 1.25%		(B7 x G) + (B12 x D)
14.	Estimated Tax District rate as % of total rate:				N/A	
15.	147,100	24,001	123,099	1,231		$325.34
16.	300,300	10,213	290,087	2,901		$766.71
17.	343,100	6,361	336,739	3,367		$889.86
18.	490,200	-	490,200	4,902		$1,295.55
19.	735,300	-	735,300	7,941		$2,098.73

Proposed Pay 2017

	(D) Taxable Market Value B/4 Credit	(E) Homestead Exclusion Credit	(F) Taxable Market Value	(G) Tax Capacity	(H)	(I) Taxing District Net Tax	Total Change Annual Increase	Total Change Monthly incr.	Impact from Market Shifts and Fiscal Disparities Annual Increase	Impact from Market Shifts and Fiscal Disparities Monthly incr.	Impact from Levy Incr Annual Increas	Impact from Levy Incr Monthly incr.
	Pay 2013 MV X 0.988	76,000@.40% - rem up to 413799 @.09	(D - E)	500,000@1.0% rem @ 1.25%		(B7 x G) + (B12 x D)						
20.	Estimated Tax District rate as % of total rate:											
21.	150,000	23,740	126,260	1,263		$341.58	$16.24	$ 1.35	($0.32)	$ (1.19)	$16.56	$ 1.38
22.	306,350	9,669	296,681	2,967		$802.43	$35.72	$ 2.98	($3.18)	$ (3.00)	$38.90	$ 3.24
23.	350,000	5,740	344,260	3,443		$931.16	$41.30	$ 3.44	($3.84)	$ (3.56)	$45.14	$ 3.76
24.	500,000	-	500,000	5,000		$1,352.25	$56.70	$ 4.73	($8.85)	$ (5.41)	$65.55	$ 5.46
25.	750,000	-	750,000	8,125		$2,197.41	$98.68	$ 8.22	($7.84)	$ (8.27)	$106.52	$ 8.88

Percentage Change from 2016 to 2017

	(D) Taxable Market Value B/4 Credit	(E) Homestead Exclusion Credit	(F) Taxable Market Value	(G) Tax Capacity	(H)	(I) Taxing District Net Tax
26.	2.0%		-14.2%	-94.7%		**5.0%**
27.	2.0%		-1.2%	-70.9%		**4.7%**
28.	2.0%		0.3%	-45.9%		**4.6%**
29.	2.0%		2.0%	0.0%		**4.4%**
30.	2.0%		2.0%	0.0%		**4.7%**

City of Arden Hills
City-Wide Budget Summary
Revenues

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Operating Revenue							
Mayor & Council	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Elections	-	-	-	-	-	-	0.00%
Administration	3,462,567	3,521,877	3,782,884	3,782,884	1,896,894	3,985,399	5.35%
Finance & Administrative Services	56,528	96,807	71,967	71,967	637	71,773	-0.27%
TCAAP	-	-	-	-	-	-	0.00%
Planning & Zoning	26,634	22,398	19,573	19,573	25,504	20,880	6.68%
Government Buildings	96,446	98,185	99,533	99,533	841	101,782	2.26%
Police & Animal Control	95,031	83,696	100,459	100,459	16,280	99,383	-1.07%
Dispatch	-	-	-	-	-	-	0.00%
Fire Protection	-	-	-	-	-	-	0.00%
Emergency Management	-	-	-	-	-	-	0.00%
Protective Inspections	364,351	627,765	251,300	251,300	512,885	372,000	48.03%
Street Maintenance	84,259	91,586	85,550	85,550	90,033	88,550	3.51%
Park Maintenance	7,939	5,612	8,230	8,230	15,143	8,230	0.00%
Recreation	110,812	114,551	97,000	97,000	120,924	112,300	15.77%
Celebrating Arden Hills	-	-	-	-	-	-	0.00%
Transfers	-	-	-	-	-	-	0.00%
Total General Fund	4,304,567	4,662,476	4,516,496	4,516,496	2,679,141	4,860,297	7.61%
Cable Fund	115,032	78,543	98,000	98,000	82,315	100,000	2.04%
EDA General Fund	73,452	69,000	4,000	4,000	4,470	5,600	40.00%
EDA Revolving Fund	6,378	3,264	2,500	2,500	3,165	3,000	20.00%
EDA TIF #2 Round Lake	353,925	428,375	-	-	(13,343)	-	0.00%
EDA TIF #3 Cottage Villas	70,938	74,782	65,000	65,000	44,973	72,000	10.77%
EDA TIF #4 Pres Homes	98,289	147,508	99,600	99,600	85,664	150,650	51.26%
Total Special Revenue Funds	718,013	801,472	269,100	269,100	207,245	331,250	23.10%
GO Tax Increment Bonds of 1998A	73	-	-	-	-	-	0.00%
Total Debt Service Funds	73	-	-	-	-	-	0.00%
Equipment, Bldg & Replacement	-	-	-	-	-	-	0.00%
Public Safety Capital	37,742	28,326	30,000	30,000	19,847	30,000	0.00%
Parks Fund	-	51,360	-	-	-	-	0.00%
TCAAP Capital	1,938	1,701	-	-	148	-	0.00%
Capital Improvement Fund (PIR)	1,883,589	2,440,768	988,675	988,675	335,318	1,105,000	11.77%
Total Capital Funds	1,923,269	2,522,155	1,018,675	1,018,675	355,313	1,135,000	11.42%
Water	2,161,432	2,123,459	2,329,759	2,329,759	1,055,933	2,380,836	2.19%
Sanitary Sewer	1,861,322	1,856,379	1,791,924	1,791,924	942,970	3,027,214	68.94%
Recycling	152,427	254,582	158,966	158,966	72,391	162,760	2.39%
Surface Water Management	781,503	792,238	706,294	706,294	412,697	727,027	2.94%
Total Enterprise Funds	4,956,684	5,026,658	4,986,943	4,986,943	2,483,991	6,297,837	26.29%
Risk Management	413,445	390,896	409,786	409,786	164,877	439,477	7.25%
Engineering	133,228	159,193	145,222	145,222	106,660	154,764	6.57%
Central Garage	223,262	180,997	228,424	228,424	91,489	231,341	1.28%
Technology	97,015	164,107	150,238	150,238	92,080	189,953	26.43%
Total Internal Service	866,950	895,192	933,670	933,670	455,105	1,015,535	8.77%
Total Operating Revenues	**12,769,556**	**13,907,953**	**11,724,884**	**11,724,884**	**6,180,795**	**13,639,919**	**16.33%**
Other Financing Sources							
Mayor & Council	-	-	-	-	-	-	0.00%
Elections	-	-	-	-	-	-	0.00%
Administration	-	-	-	-	-	-	0.00%
Finance & Administrative Services	-	-	-	-	-	-	0.00%
TCAAP	-	-	-	-	-	-	0.00%
Planning & Zoning	-	-	-	-	-	-	0.00%
Government Buildings	-	-	-	-	-	-	0.00%
Police & Animal Control	-	-	-	-	-	-	0.00%
Dispatch	-	-	-	-	-	-	0.00%
Fire Protection	-	-	-	-	-	-	0.00%
Emergency Management	-	-	-	-	-	-	0.00%
Protective Inspections	-	-	-	-	-	-	0.00%
Street Maintenance	-	-	-	-	-	-	0.00%
Park Maintenance	-	-	-	-	-	-	0.00%
Recreation	-	-	-	-	-	-	0.00%
Celebrating Arden Hills	-	-	-	-	-	-	0.00%
Transfers	-	-	-	-	-	-	0.00%
Total General Fund	-	-	-	-	-	-	0.00%
Cable Fund	-	-	-	-	-	-	0.00%
EDA General Fund	50,000	30,000	60,000	60,000	60,000	90,000	50.00%
EDA Revolving Fund	-	-	-	-	-	-	0.00%
EDA TIF #2 Round Lake	-	-	-	-	-	-	0.00%
EDA TIF #3 Cottage Villas	-	-	-	-	-	-	0.00%
EDA TIF #4 Pres Homes	-	-	-	-	-	-	0.00%
Total Special Revenue Funds	50,000	30,000	60,000	60,000	60,000	90,000	50.00%

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
GO Tax Increment Bonds of 1998A	282,575	284,900	-	-	-	-	0.00%
Total Debt Service Funds	282,575	284,900	-	-	-	-	0.00%
Equipment, Bldg & Replacement	316,925	290,030	280,765	280,765	289,081	280,765	0.00%
Public Safety Capital	-	-	-	-	-	-	0.00%
Parks Fund	-	-	-	-	-	-	0.00%
TCAAP Capital	-	-	-	-	-	-	0.00%
Capital Improvement Fund (PIR)	162,417	-	100,000	100,000	100,000	200,000	100.00%
Total Capital Funds	479,342	290,030	380,765	380,765	389,081	480,765	26.26%
Water	-	-	-	-	-	-	0.00%
Sanitary Sewer	-	-	-	-	-	-	0.00%
Recycling	-	-	-	-	-	-	0.00%
Surface Water Management	-	-	-	-	-	-	0.00%
Total Enterprise Funds	-	-	-	-	-	-	0.00%
Risk Management	-	-	-	-	-	-	0.00%
Engineering	-	-	-	-	-	-	0.00%
Central Garage	-	-	-	-	-	-	0.00%
Technology	-	-	-	-	-	-	0.00%
Total Internal Service	-	-	-	-	-	-	0.00%
Total Other Financing Sources	**811,917**	**604,930**	**440,765**	**440,765**	**449,081**	**570,765**	**29.49%**
Prior Period Adjustment	-	-	-	-	-	-	0.00%
Total Revenues	**$ 13,581,473**	**$ 14,512,883**	**$ 12,165,649**	**$ 12,165,649**	**$ 6,629,876**	**$ 14,210,684**	**16.81%**

City of Arden Hills
City-Wide Budget Summary
Expenditures

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Operating Expenses							
Mayor & Council	$ 87,512	$ 58,236	$ 67,070	$ 67,070	$ 58,112	$ 66,408	-0.99%
Elections	17,429	19,438	23,000	23,000	11,773	23,000	0.00%
Administration	248,387	245,608	293,870	293,870	116,323	307,915	4.78%
Finance & Administrative Services	157,352	162,546	180,530	180,530	147,053	185,676	2.85%
TCAAP	112,744	139,812	173,858	173,858	89,527	187,153	7.65%
Planning & Zoning	212,327	170,629	217,788	217,788	120,182	327,335	50.30%
Government Buildings	221,098	219,669	235,134	235,134	170,289	242,803	3.26%
Police & Animal Control	1,045,386	1,083,893	1,107,562	1,107,562	829,073	1,179,773	6.52%
Dispatch	60,352	68,328	67,780	67,780	45,187	68,832	1.55%
Fire Protection	431,006	459,179	495,216	495,216	495,216	514,468	3.89%
Emergency Management	5,975	2,580	13,638	13,638	2,905	13,729	0.67%
Protective Inspections	283,377	306,299	312,087	312,087	234,090	323,578	3.68%
Street Maintenance	580,871	336,397	530,443	530,443	297,785	552,956	4.24%
Park Maintenance	418,919	325,706	453,895	453,895	243,023	460,254	1.40%
Recreation	229,295	247,878	288,745	288,745	202,544	296,468	2.67%
Celebrating Arden Hills	-	-	-	-	-	-	0.00%
Reserves/Contingency	-	-	-	-	-	-	0.00%
Transfers	-	-	-	-	-	-	0.00%
Total General Fund	4,112,032	3,846,197	4,460,617	4,460,617	3,063,082	4,750,348	6.50%
Cable Fund	98,213	127,202	149,812	149,812	75,485	149,358	-0.30%
EDA General Fund	68,837	112,987	132,559	132,559	38,613	134,199	1.24%
EDA Revolving Fund	-	-	-	-	-	-	0.00%
EDA TIF #2 Round Lake	1,181	1,361	1,125	1,125	-	-	-100.00%
EDA TIF #3 Cottage Villas	1,181	1,273	4,725	4,725	1,130	4,725	0.00%
EDA TIF #4 Pres Homes	90,784	133,850	92,825	92,825	77,757	139,525	50.31%
Total Special Revenue Funds	260,198	376,673	381,046	381,046	192,985	427,807	12.27%
GO Tax Increment Bonds of 1998A	-	-	-	-	-	-	0.00%
Total Debt Service Funds	-	-	-	-	-	-	0.00%
Equipment, Bldg & Replacement	-	-	-	-	-	-	0.00%
Public Safety Capital	-	-	-	-	-	-	0.00%
Parks Fund	-	-	-	-	-	-	0.00%
TCAAP Capital	-	-	-	-	-	-	0.00%
Capital Improvement Fund (PIR)	-	-	-	-	-	-	0.00%
Total Capital Funds	-	-	-	-	-	-	0.00%
Water	1,889,172	1,803,403	1,977,056	1,977,056	836,386	2,099,374	6.19%
Sanitary Sewer	1,506,927	1,587,808	1,588,607	1,588,607	950,226	1,688,289	6.27%
Recycling	150,417	239,724	148,512	148,512	82,656	152,141	2.44%
Surface Water Management	432,791	489,377	504,514	504,514	224,822	527,559	4.57%
Total Enterprise Funds	3,979,306	4,120,312	4,218,689	4,218,689	2,094,091	4,467,363	5.89%
Risk Management	404,102	377,586	430,014	430,014	312,897	422,230	-1.81%
Engineering	130,786	135,575	145,222	145,222	95,498	154,764	6.57%
Central Garage	219,123	184,366	228,424	228,424	91,254	231,341	1.28%
Technology	128,770	181,471	150,238	150,238	99,115	189,953	26.43%
Total Internal Service	882,781	878,998	953,898	953,898	598,764	998,288	4.65%
Total Operating Expenses	**9,234,317**	**9,222,180**	**10,014,250**	**10,014,250**	**5,948,922**	**10,643,805**	6.29%
Capital Outlay							
Mayor & Council	-	-	-	-	-	-	0.00%
Elections	-	-	-	-	-	-	0.00%
Administration	-	-	-	-	-	-	0.00%
Finance & Administrative Services	-	-	-	-	-	-	0.00%
TCAAP	-	-	-	-	-	-	0.00%
Planning & Zoning	-	-	-	-	-	-	0.00%
Government Buildings	-	-	-	-	-	-	0.00%
Police & Animal Control	-	-	-	-	-	-	0.00%
Dispatch	-	-	-	-	-	-	0.00%
Fire Protection	-	-	-	-	-	-	0.00%
Emergency Management	-	-	-	-	-	-	0.00%
Protective Inspections	-	-	-	-	-	-	0.00%
Street Maintenance	-	-	-	-	-	-	0.00%
Park Maintenance	-	-	-	-	-	-	0.00%
Recreation	-	-	-	-	-	-	0.00%
Celebrating Arden Hills	-	-	-	-	-	-	0.00%
Total General Fund	-	-	-	-	-	-	0.00%
Cable Fund	5,559	-	12,000	12,000	-	2,000	-83.33%
EDA General Fund	12,333	10,077	-	-	-	45,000	0.00%
EDA Revolving Fund	-	-	-	-	-	-	0.00%
EDA TIF #2 Round Lake	125,000	422,872	-	-	-	-	0.00%
EDA TIF #3 Cottage Villas	-	-	-	-	-	-	0.00%
EDA TIF #4 Pres Homes	-	-	-	-	-	-	0.00%
Total Special Revenue Funds	142,892	432,949	12,000	12,000	-	47,000	291.67%
GO Tax Increment Bonds of 1998A	-	-	-	-	-	-	0.00%
Total Debt Service Funds	-	-	-	-	-	-	0.00%

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Equipment, Bldg & Replacement	317,589	407,017	169,925	169,925	148,871	700,000	311.95%
Public Safety Capital	66,079	52,935	45,411	45,411	1,271	248,063	446.26%
Parks Fund	18,883	-	-	-	-	-	0.00%
TCAAP Capital	203,692	54,894	-	-	5,650		0.00%
Capital Improvement Fund (PIR)	1,515,946	5,791,256	100,000	100,000	166,224	1,395,000	1295.00%
Total Capital Funds	2,122,189	6,306,102	315,336	315,336	322,015	2,343,063	643.04%
Water	4,048	-	30,000	30,000	26,356	3,370,000	11133.33%
Sanitary Sewer	-	-	225,000	225,000	50,434	1,610,000	615.56%
Recycling	-	-	-	-	-	-	0.00%
Surface Water Management	-	-	50,000	50,000	26,850	200,000	300.00%
Total Enterprise Funds	4,048	-	305,000	305,000	103,639	5,180,000	1598.36%
							0.00%
Risk Management	-	-	-	-	-	-	0.00%
Engineering	-	-	-	-	-	-	0.00%
Central Garage	-	-	-	-	-	-	0.00%
Technology	-	-	-	-	(63)	-	0.00%
Total Internal Service	-	-	-	-	(63)	-	0.00%
Total Capital Outlay	**2,269,129**	**6,739,051**	**632,336**	**632,336**	**425,592**	**7,570,063**	1097.16%
Debt Service							
GO Tax Increment Bonds of 1998A	284,773	284,900	-	-	-	-	0.00%
Total Debt Service	**284,773**	**284,900**	-	-	-	-	0.00%
Other Financing Uses							
Mayor & Council	-	-	-	-	-	-	0.00%
Elections	-	-	-	-	-	-	0.00%
Administration	-	-	-	-	-	-	0.00%
Finance & Administrative Services	-	-	-	-	-	-	0.00%
TCAAP	-	-	-	-	-	-	0.00%
Planning & Zoning	-	-	-	-	-	-	0.00%
Government Buildings	-	-	-	-	-	-	0.00%
Public Safety	-	-	-	-	-	-	0.00%
Emergency Management	-	-	-	-	-	-	0.00%
Police & Animal Control	-	-	-	-	-	-	0.00%
Dispatch	-	-	-	-	-	-	0.00%
Fire Protection	-	-	-	-	-	-	0.00%
Street Maintenance	-	-	-	-	-	-	0.00%
Park Maintenance	-	-	-	-	-	-	0.00%
Recreation	-	-	-	-	-	-	0.00%
Celebrating Arden Hills	-	-	-	-	-	-	0.00%
Transfers	212,417	80,000	210,000	210,000	210,000	340,000	61.90%
Total General Fund	212,417	80,000	210,000	210,000	210,000	340,000	61.90%
Cable Fund	-	-	-	-	-	-	0.00%
EDA General Fund	-	-	-	-	-	-	0.00%
EDA Revolving Fund	-	-	-	-	-	-	0.00%
EDA TIF #2 Round Lake	282,575	284,900	-	-	-	-	0.00%
EDA TIF #3 Cottage Villas	-	-	-	-	-	-	0.00%
EDA TIF #4 Pres Homes	-	-	-	-	-	-	0.00%
Total Special Revenue Funds	282,575	284,900	-	-	-	-	0.00%
GO Tax Increment Bonds of 1998A	-	-	-	-	-	-	0.00%
Total Debt Service Funds	-	-	-	-	-	-	0.00%
Equipment, Bldg & Replacement	-	-	-	-	-	-	0.00%
Public Safety Capital	-	-	-	-	-	-	0.00%
Parks Fund	-	-	-	-	-	-	0.00%
TCAAP Capital	15,000	15,000	15,000	15,000	15,000	15,000	0.00%
Capital Improvement Fund (PIR)	50,000	-	-	-	-	-	0.00%
Total Capital Funds	65,000	15,000	15,000	15,000	15,000	15,000	0.00%
Water	68,396	68,396	68,396	68,396	68,396	68,396	0.00%
Sanitary Sewer	96,870	96,870	96,870	96,870	96,870	96,870	0.00%
Recycling	-	-	-	-	-	-	0.00%
Surface Water Management	65,499	65,499	65,499	65,499	65,499	65,499	0.00%
Total Enterprise Funds	230,765	230,765	230,765	230,765	230,765	230,765	0.00%
Risk Management	-	-	-	-	-	-	0.00%
Engineering	-	-	-	-	-	-	0.00%
Central Garage	-	-	-	-	-	-	0.00%
Technology	-	-	-	-	-	-	0.00%
Total Internal Service	-	-	-	-	-	-	0.00%
Total Other Financing Uses	**790,757**	**610,665**	**455,765**	**455,765**	**455,765**	**585,765**	**28.52%**
Total Expenditures	**$ 12,578,975**	**$ 16,856,796**	**$ 11,102,351**	**$ 11,102,351**	**$ 6,830,279**	**$ 18,799,633**	**69.33%**

City of Arden Hills
Function Summary
General Government

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	595,797	566,782	646,511	646,511	327,315	708,656	9.61%
Materials and supplies	30,917	28,721	32,300	32,300	14,387	32,338	0.12%
Other services and charges	921,496	915,017	1,080,388	1,080,388	753,696	1,360,837	25.96%
Total operating expenses	1,548,210	1,510,520	1,759,199	1,759,199	1,095,398	2,101,831	19.48%
Capital Outlay	5,559	-	12,000	12,000	-	702,000	5750.00%
Fund Total	1,553,769	1,510,520	1,771,199	1,771,199	1,095,398	2,803,831	58.30%
Total Full-Time Equivalent Employees (without seasonal and temporary)	5.7	5.7	5.5	5.5	5.5	5.5	
Departments							
Mayor and Council	41100						
Elections	41410						
Administration	41300						
Finance & Administrative Service	41500						
Planning and Zoning	41910						
Government Buildings	41940						
TCAAP	41600						
Cable	41960						
Risk Management	41980						

City of Arden Hills
Expenditure Summary
General Fund

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	1,400,601	1,328,172	1,498,764	1,498,764	845,836	1,352,695	-9.75%
Materials and supplies	206,046	138,607	160,246	160,246	101,994	160,284	0.02%
Other services and charges	2,505,384	2,379,419	2,801,607	2,801,607	2,115,251	3,012,167	7.52%
Total operating expenses	4,112,032	3,846,197	4,460,617	4,460,617	3,063,082	4,525,146	1.45%
Trasnfers	212,417	80,000	210,000	210,000	210,000	340,000	61.90%
Fund Total	4,324,449	3,926,197	4,670,617	4,670,617	3,273,082	4,865,146	4.16%
Total Full-Time Equivalent Employees (without seasonal and temporary)	14.6	14.6	14.0	14.0	14.0	15.0	
Departments							
Mayor and Council	41100						
Elections	41410						
Administration	41300						
Finance and Admin Services	41500						
Planning and Zoning	41910						
Government Buildings	41940						
Police and Animal Control	42100						
Dispatch	42150						
Fire Protection	42200						
Emergency Management	42300						
Protective Inspections	42400						
Street Maintenance	43100						
Park Maintenance	45200						
Recreation	45120						
Celebrating Arden Hills	45400						
Transfers	49300						
Reserves/Contingency							

City of Arden Hills
Revenue Summary
General Fund

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Taxes	3,210,026	3,203,004	3,508,875	3,508,875	1,734,832	3,671,390	4.63%
Licenses and Permits	327,726	518,845	265,530	265,530	428,667	347,330	30.81%
Intergovernmental Revenues	136,249	130,023	147,864	147,864	90,711	145,788	-1.40%
Charges for Services	510,247	686,443	476,303	476,303	327,134	573,865	20.48%
Miscellaneous	75,024	77,665	74,150	74,150	71,349	85,424	15.20%
Fines & Forfeits	29,569	32,792	34,569	34,569	15,011	36,500	5.59%
Total operating revenue	4,288,841	4,648,771	4,507,291	4,507,291	2,667,704	4,860,297	7.83%
Other Financing Sources	-	-	-	-	-	-	0.00%
Transfers	-	-	-	-	-	-	0.00%
Fund Total	4,288,841	4,648,771	4,507,291	4,507,291	2,667,704	4,860,297	7.83%
Departments							
Mayor and Council	41100						
Elections	41410						
Administration	41300						
Finance and Admin Services	41500						
Planning and Zoning	41910						
Government Buildings	41940						
Police and Animal Control	42100						
Dispatch	42150						
Fire Protection	42200						
Emergency Management	42300						
Protective Inspections	42400						
Street Maintenance	43100						
Park Maintenance	45200						
Recreation	45120						
Celebrating Arden Hills	45400						
Transfers	49300						
Reserves/Contingency							

City of Arden Hills
Function Summary
Public Safety

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	234,979	243,517	254,789	254,789	170,583	264,871	3.96%
Materials and supplies	1,009	677	3,046	3,046	480	3,046	0.00%
Other services and charges	1,590,109	1,676,085	1,738,449	1,738,449	1,435,409	1,832,463	5.41%
Total operating expenses	1,826,097	1,920,278	1,996,284	1,996,284	1,606,472	2,100,380	5.21%
Capital Outlay	66,079	52,935	45,411	45,411	1,271	248,063	446.26%
Program Total	1,892,176	1,973,213	2,041,695	2,041,695	1,607,742	2,348,443	15.02%
Total Full-Time Equivalent Employees (without seasonal and temporary)	2.7	2.7	2.7	2.7	2.7	2.6	
Sub-Functions:							
Police & Animal Control	42100						
Dispatch	42150						
Fire Protection	42200						
Emergency Management	42300						
Protective Inspections	42400						
Public Safety Capital	48120						

City of Arden Hills
Function Summary
Public Works

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	1,081,729	1,049,152	1,105,789	1,105,789	705,800	1,315,286	18.95%
Materials and supplies	217,400	134,927	83,675	83,675	90,733	255,695	205.58%
Other services and charges	3,261,049	3,272,630	3,559,668	3,559,668	1,595,344	3,972,305	11.59%
Total operating expenses	4,560,177	4,456,709	4,749,132	4,749,132	2,391,877	5,543,286	16.72%
Capital Outlay	1,569,994	5,791,256	405,000	405,000	269,863	6,575,000	1523.46%
Program Total	6,130,171	10,247,965	5,154,132	5,154,132	2,661,739	12,118,286	135.12%
Total Full-Time Equivalent Employees (without seasonal and temporary)	11.9	11.8	12.1	12.1	12.1	12.8	
Sub-Functions:							
Streets Maintenance	43100						
Capital Improvement (PIR)	48500						
Water Utility	49440						
Sanitary Sewer Utility	49490						
Recycling	49520						
Surface Water Management	49550						

City of Arden Hills
Function Summary
Parks and Recreation

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	403,639	376,915	450,670	450,670	258,604	459,506	1.96%
Materials and supplies	44,474	43,646	52,275	52,275	42,570	52,275	0.00%
Other services and charges	200,101	153,023	239,695	239,695	144,392	244,941	2.19%
Total operating expenses	648,214	573,584	742,640	742,640	445,566	756,722	1.90%
Capital Outlay	18,883	-	-	-	-	-	0.00%
Program Total	667,097	573,584	742,640	742,640	445,566	756,722	1.90%
Total Full-Time Equivalent Employees (without seasonal and temporary)	4.5	4.7	4.7	4.7	4.7	4.8	
Sub-Function:							
Parks Maintenance	45200						
Recreation	45120						
Park Capital	45200						
Celebrating Arden Hills	45400						

City of Arden Hills
Function Summary
Economic Development

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	46,673	60,769	71,286	71,286	33,336	72,301	1.42%
Materials and supplies	237	257	650	650	-	650	0.00%
Other services and charges	115,074	188,445	159,298	159,298	84,164	205,498	29.00%
Total operating expenses	161,984	249,471	231,234	231,234	117,500	278,449	20.42%
Capital Outlay	137,333	432,949	-	-	-	45,000	100.00%
Program Total	299,317	682,420	231,234	231,234	117,500	323,449	39.88%
Total Full-Time Equivalent Employees (without seasonal and temporary)	0	0	0	0	0.5	0.61	
Sub-Functions:							
EDA General	47300						
EDA Revolving	47306						
EDA TIF Dist #4	47308						

City of Arden Hills
Function Summary
Debt Service

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Bond Principal	270,000	280,000	-	-	-	-	0.00%
Bond Interest	14,323	4,900	-	-	-	-	0.00%
Fiscal Agents' Fees	450	-	-	-	-	-	0.00%
Issuance Costs	-	-	-	-	-	-	0.00%
Total debt service	284,773	284,900	-	-	-	-	0.00%
Program Total	284,773	284,900	-	-	-	-	0.00%
Sub-Functions:							
GO Tax Increment Bonds 1998A	47010						

City of Arden Hills
Function Summary
Transfers

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Program Total	494,992	364,900	210,000	210,000	210,000	340,000	61.90%
Sub-Functions:							
General Fund Transfers	49300						
Community Services	45300						
Public Safety Capital	48120						
EDA TIF#2	47307						

City of Arden Hills
Expenditure Summary

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	2,362,818	2,297,135	2,529,045	2,529,045	1,495,637	2,820,620	11.53%
Materials and supplies	294,036	208,228	171,946	171,946	148,170	344,004	100.07%
Other services and charges	6,087,829	6,205,201	6,777,498	6,777,498	4,013,005	7,616,044	12.37%
Total operating expenses	8,744,683	8,710,563	9,478,489	9,478,489	5,656,812	10,780,668	13.74%
Capital Outlay	1,797,848	6,277,140	462,411	462,411	271,133	7,570,063	1537.09%
Debt Service	284,773	284,900	-	-	-	-	0.00%
Transfers	494,992	364,900	210,000	210,000	210,000	340,000	61.90%
Contingency/Reserves	-	-	-	-	-	-	0.00%
Total Expenditures	11,322,295	15,637,503	10,150,900	10,150,900	6,137,946	18,690,731	84.13%
Contingency/Reserves	-	-	-	-	-	-	0.00%
Total	11,322,295	15,637,503	10,150,900	10,150,900	6,137,946	18,690,731	84.13%
Total Full-Time Equivalent Employees (without seasonal and temporary)	24.8	24.9	27.0	27.0	27.0	28.0	

General Fund Summary

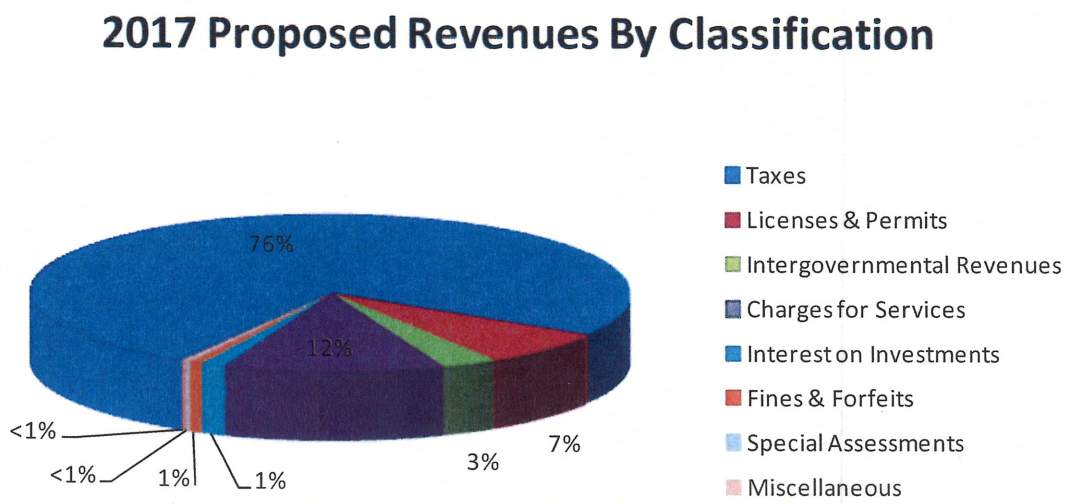
GENERAL FUND SUMMARY

Fund Description:

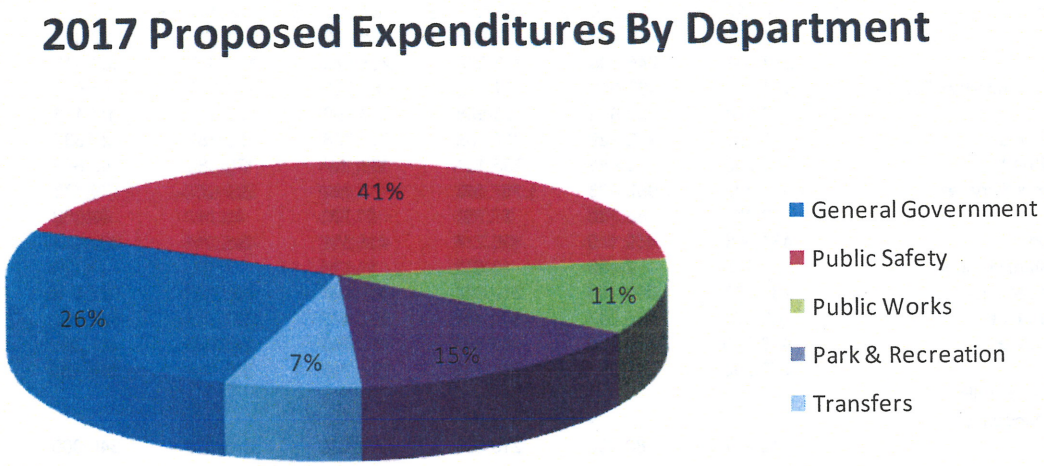
The General Fund is used to account for the ordinary operations of the City, which are financed from taxes and other general revenues, which are not accounted for in another fund. The modified accrual basis of accounting is used in the General Fund. This is, expenditures are recorded at the time liabilities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

Budget Summary:

Total General Fund estimated revenues for 2017 are $4,860,297. The three largest revenue sources for the City are property taxes, charges for current services, and license fees and permits. Property taxes are the largest revenue source with 76% of the revenue, charges for current services are 12%, license fees and permits are 7%, intergovernmental revenues are 3%, court fines are 1% and miscellaneous revenues are 1%. The graph below illustrates the projected revenue by type.



The 2017 General Fund budget of $5,090,348 is a 8.99% increase over the City's 2016 amended budget. Public Safety and General Government expenditures represent the largest expenditure areas with 41% and 26% respectively, while Park & Recreation represents 15%. These areas account for 83% of the budgeted expenditures within the City. The remaining expenditures are represented by Public Works at 11% and Transfers at 7%. Generally, the City does not budget for Contingency expenses. Economic Development revenues and expenses are located in the EDA General Fund budget. Capital Outlay expenses are located in the Capital Improvement Plan and are not included in the General Fund. The following graph illustrates the budgeted expenditures by department.



City of Arden Hills
General Fund Summary
2017 Budget

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Taxes	3,210,026	3,203,004	3,508,875	3,508,875	1,734,832	3,671,390	4.63%
Licenses and Permits	327,726	518,845	265,530	265,530	428,667	347,330	30.81%
Other Intergovernmental	136,249	130,023	147,864	147,864	90,711	145,788	-1.40%
Charges for Services	510,247	686,443	476,303	476,303	327,134	573,865	20.48%
Fines & Forfeits	29,569	32,792	34,569	34,569	15,011	36,500	5.59%
Special Assessments	2,244	1,316	3,000	3,000	1,158	3,000	0.00%
Miscellaneous	75,024	77,665	74,150	74,150	71,349	82,424	11.16%
Transfers	-	-	-	-	-	-	0.00%
Total Revenues	$ 4,291,086	$ 4,650,087	$ 4,510,291	$ 4,510,291	$ 2,668,862	$ 4,860,297	7.76%
Expenditures by Department							
Mayor & Council	$ 87,512	$ 58,236	$ 67,070	$ 67,070	$ 58,112	$ 66,408	-0.99%
Elections	17,429	19,438	23,000	23,000	11,773	23,000	0.00%
Administration	248,387	245,608	293,870	293,870	116,323	307,915	4.78%
Finance & Administrative Services	157,352	162,546	180,530	180,530	147,053	185,676	2.85%
TCAAP	112,744	139,812	173,858	173,858	89,527	187,153	7.65%
Planning & Zoning	212,327	170,629	217,788	217,788	120,182	327,335	50.30%
Government Buildings	221,098	219,669	235,134	235,134	170,289	242,803	3.26%
Police & Animal Services	1,045,386	1,083,893	1,107,562	1,107,562	829,073	1,179,773	6.52%
Dispatch	60,352	68,328	67,780	67,780	45,187	68,832	1.55%
Fire Protection	431,006	459,179	495,216	495,216	495,216	514,468	3.89%
Emergency Management	5,975	2,580	13,638	13,638	2,905	13,729	0.67%
Protective Inspections	283,377	306,299	312,087	312,087	234,090	323,578	3.68%
Street Maintenance	580,871	336,397	530,443	530,443	297,785	552,956	4.24%
Park Maintenance	418,919	325,706	453,895	453,895	243,023	460,254	1.40%
Recreation	229,295	247,878	288,745	288,745	202,544	296,468	2.67%
Celebrating Arden Hills	-	-	-	-	-	-	0.00%
Reserves/Contingency	-	-	-	-	-	-	0.00%
Transfers	212,417	80,000	210,000	210,000	210,000	340,000	61.90%
Capital Outlay	-	-	-	-	-	-	0.00%
Total Expenditures	$ 4,324,449	$ 3,926,197	$ 4,670,617	$ 4,670,617	$ 3,273,082	$ 5,090,348	8.99%
Fund Balance - January 1	2,365,706	2,332,343	3,056,233	3,056,233	3,056,233	2,895,907	
Excess Revenue Over Expenditure	(33,363)	723,890	(160,325)	(160,325)	(604,220)	(230,051)	
Fund Balance - December 31	$ 2,332,343	$ 3,056,233	$ 2,895,907	$ 2,895,907	$ 2,452,013	$ 2,665,856	

The previous table summarizes the General Fund Revenues by classification and expenditures by departments, while the table below summarizes the General Fund revenues and expenditures both by classification.

City of Arden Hills
General Fund
2017

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Taxes							
Taxes	3,210,026	3,203,004	3,508,875	3,508,875	1,734,832	3,671,390	4.63%
Licenses and Permits	327,726	518,845	265,530	265,530	428,667	347,330	30.81%
Other Intergovernmental	136,249	130,023	147,864	147,864	90,711	145,788	-1.40%
Charges for Services	510,247	686,443	476,303	476,303	327,134	573,865	20.48%
Fines & Forfeits	29,569	32,792	34,569	34,569	15,011	36,500	5.59%
Special Assessments	2,244	1,316	3,000	3,000	1,158	3,000	0.00%
Miscellaneous	75,024	77,665	74,150	74,150	71,349	82,424	11.16%
Transfers	-	-	-	-	-	-	0.00%
Total Revenues	$ 4,291,086	$ 4,650,087	$ 4,510,291	$ 4,510,291	$ 2,668,862	$ 4,860,297	7.76%
Expenditures by Category							
Personal Services	$ 1,400,601	$ 1,328,172	$ 1,498,764	$ 1,498,764	$ 845,836	$ 1,577,897	5.28%
Materials and Supplies	206,046	138,607	160,246	160,246	101,994	160,284	0.02%
Other Services and Charges	2,505,384	2,379,419	2,801,607	2,801,607	2,115,251	3,012,167	7.52%
Capital Outlay	-	-	-	-	-	-	0.00%
Transfers	212,417	80,000	210,000	210,000	210,000	340,000	61.90%
Contingency/Reserves	-	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	-	0.00%
Total Expenditures	$ 4,324,449	$ 3,926,197	$ 4,670,617	$ 4,670,617	$ 3,273,082	$ 5,090,348	8.99%
Fund Balance - January 1	2,365,706	2,332,343	3,056,233	3,056,233	3,056,233	2,895,907	
Excess Revenue Over Expenditure	(33,363)	723,890	(160,325)	(160,325)	(604,220)	(230,051)	
Fund Balance - December 31	$ 2,332,343	$ 3,056,233	$ 2,895,907	$ 2,895,907	$ 2,452,013	$ 2,665,856	

What Do You Get for Your Arden Hills Tax Dollar?

Parks & Recreation 14.9 Cents

Public Safety 41.3 Cents

Public Works 10.9 Cents

General Government 26.3 Cents

Transfers 6.6 Cents

A $306,350 home generates $802 in annual property taxes:
This comes to $67 per month for 2017.

What could you purchase for $67.00 a month?

<u>ONE</u> OF THESE…

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

<u>ALL</u> OF THESE…

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

Estimated Cost of City Services
$306,350 Homestead in 2017

Actual Cost of City Services Pay 2017 Property Tax Support for $306,350 Homestead				
City Service Category	**Actual**	**Percent of Levy**	**Amount of Levy**	**Monthly Cost**
General Government Mayor/Council, Administration, Communications, Elections, Auditor, Assessor, Legal, Planning	$1,340,290	26.3%	$211	$18
Public Safety Building Inspection/Code Enforcement, Court, Police Contract, Fire, Ambulance, Human Services, Animal Control	$2,100,380	41.3%	$331	$28
Public Works Engineering, Streets, Street Lighting, City Buildings	$552,956	10.9%	$87	$7
Parks	$460,254	9.0%	$73	$6
Recreation	$296,468	5.8%	$47	$4
Transfers	$340,000	6.7%	$54	$4
Reserves	$0	0.0%	$0	$0
Capital Projects	$0	0.0%	$0	$0
Totals	$5,090,348	100.0%	$802	$67

REVENUES

Activity Description

To record and maintain all general operating revenues of the City. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. These revenues will be used to finance the general operating expenditures of the City.

Objectives

1. Maintain stable, constant revenue sources.
2. Maintain a low tax rate by reviewing the costs of services provided and charge appropriately for those services.

Budget Issues

The General Fund's main revenue source is property taxes. Property taxes made up 78% of the 2015 budget and 78% of the 2016 budget. For 2017 property taxes make up 76% of the total General Fund revenues.

Other revenues besides property taxes were reviewed for inflation and changes to the City's fee schedule. However, noting that administrative charges to other funds for overhead may increase or decrease with the budgeted expenditures of Administration, Finance and Administrative Services and Government Buildings (In 2008, Charges for Services were increased as administrative charges to other funds are now being charged – these fluctuate based on the estimated expenditures in each of these departments).

The major increases have been property taxes (4.6%), licenses and permits (30.8%, and charges for services (20.5%). These increases with the exception of property taxes are the results of the trends we have seen in the last few years and planned upcoming projects.

Budget Summary

See next two pages.

ARDEN HILLS

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	Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
	Taxes							
101-41300-31010	Current Ad Valorem Taxes	$ 2,969,768	$ 3,037,146	$ 3,478,775	$ 3,478,775	$ 1,719,147	3,641,290	4.67%
101-41300-31011	Payments in Lieu of Taxes	180	168	-	-	-	-	0.00%
101-41300-31020	Delinquent Ad Valorem Taxes	(9,557)	(69,825)	22,000	22,000	(124,128)	22,000	0.00%
101-41300-31030	Mobile Home Tax	5,983	8,251	7,500	7,500	3,261	7,500	0.00%
101-41300-31040	Fiscal Disparities	245,059	228,375	-	-	142,678	-	0.00%
101-41300-31510	Aggregate Removal Tax	-	-	600	600	969	600	0.00%
101-41300-31910	Penalties & Interest on Taxes	(1,408)	(1,111)	-	-	(7,095)	-	0.00%
101-41300-31920	Forfeited Tax Sales	-	-	-	-	-	-	0.00%
	Total Taxes	3,210,026	3,203,004	3,508,875	3,508,875	1,734,832	3,671,390	4.63%
	Licenses and Permits							
101-41300-32110	Liquor, On Sale & Sunday	21,454	24,770	25,000	25,000	23,560	25,000	0.00%
101-41300-32111	Liquor, Off Sale	462	462	-	-	778	-	0.00%
101-41300-32150	Inspection Fees	1,422	1,422	2,000	2,000	1,106	2,000	0.00%
101-41300-32160	Contractors	9,557	9,632	10,000	10,000	8,520	10,000	0.00%
101-41910-32170	Rental Regulation Fee	3,486	4,106	3,400	3,400	4,635	4,500	32.35%
101-41300-32180	Business Licenses	9,251	9,568	13,650	13,650	8,561	13,650	0.00%
101-41300-32181	Other Business Lic/Permits	158	-	-	-	585	-	0.00%
101-41300-32182	Tobacco License	1,342	1,342	1,400	1,400	1,500	1,400	0.00%
101-42400-32210	Plan Review & Bldg Permits	188,027	287,886	133,000	133,000	267,909	200,000	50.38%
101-42400-32220	Mechanical Permits	30,012	50,427	26,000	26,000	45,146	30,000	15.38%
101-42400-32230	Plumbing Permits	12,519	25,092	10,000	10,000	14,008	15,000	50.00%
101-41300-32240	Animal Licenses	2,458	2,058	2,500	2,500	1,828	2,500	0.00%
101-41910-32250	Sign Permits	2,527	1,696	1,400	1,400	2,128	1,400	0.00%
101-41300-32250	Sign Permit Renewal	1,735	1,744	2,100	2,100	2,045	2,100	0.00%
101-42400-32260	Electrical Permits	26,276	64,264	20,000	20,000	23,634	20,000	0.00%
101-42400-32270	Utility Permit Fees	6,063	-	2,300	2,300	-	-	-100.00%
101-42400-32275	Fire Suppression Permits	2,374	16,069	6,000	6,000	11,814	10,000	66.67%
101-42400-32278	Fire Permit Plan Check Fee	-	10,522	3,000	3,000	7,422	6,000	100.00%
101-43100-32270	Utility Permit Fees	4,973	5,205	-	-	1,834	-	0.00%
101-41910-32279	Erosion/Grading Permit	3,160	2,370	1,680	1,680	1,548	1,680	0.00%
101-41300-32280	Other Nonbusiness Lic/Permits	471	210	2,100	2,100	105	2,100	0.00%
	Total Licenses and Permits	327,726	518,845	265,530	265,530	428,667	347,330	30.81%
	Intergovernmental Revenues							
101-41300-33402	Market Value Homestead Credit	3	-	-	-	-	-	0.00%
101-41300-33403	Mobile Home Homestead Credit	-	-	-	-	-	-	0.00%
101-41300-33420	State PERA Aid	5,179	5,179	5,179	5,179	2,590	5,179	0.00%
101-41500-33421	Local Preformance Aid	-	-	-	-	-	-	0.00%
101-42100-33416	Police Aid	51,781	38,619	57,685	57,685	-	52,609	-8.80%
101-43100-33418	MSA Maintenance	79,286	86,225	85,000	85,000	88,121	88,000	3.53%
101-41910-33422	State Grants	-	-	-	-	-	-	0.00%
101-41600-33610	County Grants & Aids	-	-	-	-	-	-	0.00%
101-41410-33621	Other County Grants & Aids	-	-	-	-	-	-	0.00%
	Other Intergovernmental	136,249	130,023	147,864	147,864	90,711	145,788	-1.40%
	Charges for Services							
101-41910-34103	Zoning and Subdivision Fees	340	272	200	200	120	300	50.00%
101-41910-34104	Plan Checking Fees	-	-	-	-	-	-	0.00%
101-41300-34105	Sale of Maps and Publications	19	-	-	-	-	-	0.00%
101-41910-34106	Plat & Other Fees	13,857	12,061	12,000	12,000	7,950	12,000	0.00%
101-41300-34108	Admin Chgs from other funds	15,196	16,320	22,980	22,980	-	22,980	0.00%
101-41500-34108	Admin Chgs from other funds	51,583	71,032	66,967	66,967	-	66,773	-0.29%
101-41940-34108	Admin Chgs from other funds	96,446	98,185	99,533	99,533	-	101,782	2.26%
101-41910-34110	Zoning Permit Fees	1,128	1,893	893	893	2,094	1,000	11.98%
101-41500-34950	Business Subsidiary App Fee	-	-	2,000	2,000	-	2,000	0.00%
101-41300-34120	Water Tower Antenna Rentals	110,144	189,534	110,000	110,000	41,297	150,000	36.36%
101-41300-34121	Other General Govt Charges	3,368	3,476	3,500	3,500	1,218	3,500	0.00%
101-41500-34122	Admin Charge-Staff Time	-	106	-	-	636	-	0.00%
101-42400-34104	Plan Check Fee	86,767	153,425	42,000	42,000	125,199	80,000	90.48%
101-42100-34202	False Alarms	2,100	720	2,000	2,000	1,260	2,000	0.00%
101-42100-34206	Impound Fees	-	-	-	-	-	-	0.00%
101-42400-34207	State Building Code Surcharges	11,044	18,795	8,000	8,000	16,039	10,000	25.00%
101-42400-34208	City Building Code Surcharges	1,270	1,285	1,000	1,000	1,713	1,000	0.00%
101-41940-34101	City Hall Rental	-	-	-	-	-	-	0.00%
101-45200-34300	Park Facility Rental Fees	-	-	3,230	3,230	-	3,230	0.00%

101-45200-34301	Youth Program Field Use	6,139	4,787	4,000	4,000	2,906	4,000	0.00%
101-45200-34302	Adult Program Field Use	-	-	1,000	1,000	-	1,000	0.00%
101-45120-34730	Summer Playground Fees	16,704	20,825	15,500	15,500	22,862	20,800	34.19%
101-45120-34740	Summer Trip Fees	-	587	-	-	-	-	0.00%
101-45120-34781	Adult Programs	31,309	26,190	30,000	30,000	23,611	30,000	0.00%
101-45120-34782	Youth Programs	49,974	52,699	40,000	40,000	58,903	50,000	25.00%
101-45120-34785	Adult Softball	-	(340)	-	-	-	-	0.00%
101-45120-34790	After School Programs	11,507	13,148	10,000	10,000	13,895	10,000	0.00%
101-45120-34791	Special Events Programs	1,318	1,442	1,500	1,500	403	1,500	0.00%
101-45100-34950	Other Charges for Services	35	-	-	-	-	-	0.00%
101-41910-34950	Other Charges for Services	-	-	-	-	7,029	-	0.00%
	Total Charges for Services	510,247	686,443	476,303	476,303	327,134	573,865	20.48%
	Fines & Forfeits							
101-42100-35110	Highway Patrol Fines	350	-	2,000	2,000	-	2,000	0.00%
101-42100-35130	DWI Forfeitures	2,703	135	3,000	3,000	-	3,000	0.00%
101-42100-35140	Violations Bureau	16,776	21,671	20,000	20,000	12,971	20,000	0.00%
101-42100-35150	Tobacco Fines	-	-	-	-	-	-	0.00%
101-42100-35160	Administrative Fines	9,740	9,000	8,869	8,869	-	10,800	21.77%
101-42100-35200	Forfeits	-	1,986	700	700	2,039	700	0.00%
	Total Fines & Forfeits	29,569	32,792	34,569	34,569	15,011	36,500	5.59%
	Special Assessments	2,244	1,250	3,000	3,000	1,158	3,000	0.00%
101-41300-36100	Special Assessments	-	-	-	-	-	-	0.00%
101-41300-36101	Delinquent Sp Assessments	-	66	-	-	-	-	0.00%
101-41300-36102	Penalties and Int Sp Assessments	-	-	-	-	-	-	0.00%
101-41300-36103	PrePaid Special Assessments	-	-	-	-	-	-	0.00%
	Total Special Assessments	2,244	1,316	3,000	3,000	1,158	3,000	0.00%
	Miscellaneous							
101-41300-36210	Interest Income	64,275	53,522	65,000	65,000	64,730	65,000	0.00%
101-41300-36230	Contributions/Donations	-	-	3,600	3,600	-	3,600	0.00%
101-41940-36230	Contributions/Donations	-	-	-	-	-	-	0.00%
101-45120-36230	Contributions/Donations	-	-	-	-	1,250	-	0.00%
101-45400-36230	Contributions/Donations	-	-	-	-	-	-	0.00%
101-45200-36250	Contributions/Donations	-	-	-	-	2,800	-	0.00%
101-41600-36230	Contributions/Donations	-	-	-	-	-	-	0.00%
101-41300-36215	Candidate Filing Fee	-	-	-	-	14	-	0.00%
101-41910-36240	Developer Reimbursements	2,136	-	-	-	-	-	0.00%
101-41600-36240	Developer Reimbursements	-	-	-	-	-	-	0.00%
101-41500-36245	Conduit Debt Application Fee	500	500	-	-	-	-	0.00%
101-41500-36246	Conduit Debt Fees	4,409	25,000	-	-	-	-	0.00%
101-43100-36277	Night Time Construction Waiver	-	-	-	-	-	-	0.00%
101-43100-36270	Miscellaneous Reimbursements	-	156	550	550	78	550	0.00%
101-41300-36270	Miscellaneous Reimbursement	2,505	(1,682)	1,000	1,000	2,466	1,000	0.00%
101-41500-36270	Miscellaneous Reimbursement	-	-	3,000	3,000	-	3,000	0.00%
101-41940-36270	Miscellaneous Reimbursement	-	-	-	-	-	-	0.00%
101-43100-36275	Private Street Light Reimbursements	-	-	-	-	-	-	0.00%
101-43100-36280	Other Miscellaneous Revenue	1,199	-	1,000	1,000	-	1,000	0.00%
101-41500-36270	Other Miscellaneous Revenue	-	169	-	-	1	-	0.00%
101-41910-36280	Other Miscellaneous Revenue	-	-	-	-	-	-	0.00%
101-42100-36280	Miscellaneous Reimbursement	-	-	-	-	10	8,274	0.00%
101-42400-36280	Fire Inspection Reimbursement	-	-	-	-	-	-	0.00%
	Total Miscellaneous	75,024	77,665	74,150	74,150	71,349	82,424	11.16%
	Total Operating Revenues	4,291,086	4,650,087	4,510,291	4,510,291	2,668,862	4,860,297	7.76%
	Other Financing Sources							
101-42100-39101	Sales of General Fixed Assets	-	-	-	-	-	-	0.00%
101-41600-39203	Transfer	-	-	-	-	-	-	0.00%
101-45200-39203	Transfer	-	-	-	-	-	-	0.00%
	Total Other Financing Sources	-	-	-	-	-	-	0.00%
	Total General Fund Revenue	$ 4,291,086	$ 4,650,087	$ 4,510,291	$ 4,510,291	$ 2,668,862	$ 4,860,297	7.76%

MAYOR AND COUNCIL

Function: **General Government**
Supervisor: **Mayor & City Council**
Fund #: **101**
Activity#: **41100**

Activity Scope

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

Objectives

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

Issues

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

Measurable Workload Data

None developed at this time.

Budget Commentary

In the 2017 the Mayor and Council Budget is proposed to decrease by 0.99%. Other Services and charges decreased by 1.95% due to primarily due to a decrease in anticipated expenditures for community projects.

Budget Summary

Function: General Government — Department: Mayor & Council

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	31,206	29,649	31,211	31,211	24,975	31,211	0.00%
Materials and Supplies	46	106	-	-	38	38	0.00%
Services and Charges	56,260	28,482	35,859	35,859	33,099	35,159	-1.95%
Total Operating Expenses	87,512	58,236	67,070	67,070	58,112	66,408	-0.99%
Capital Outlay	-	-	-	-	-	-	0.00%
Department Total	87,512	58,236	67,070	67,070	58,112	66,408	-0.99%
Funding Source:	General Fund						

ADMINISTRATION

Function: **General Government**
Supervisor: **City Administrator**

Fund #: **101**
Activity#: **41300**

Activity Scope

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

The City Attorney acts as an advisor to the Council and staff on legal matters and represents the City in the legal actions. He prepares the contracts, ordinances, legal opinions and legal documents needed for the operation of City government.

As the City progresses further with the TCAAP Property and is partners with Ramsey County under a Joint Development Agency (JDA), part of the Administrator's time has been allocated to the TCAAP department to more accurately reflect the costs of supporting this development.

Objectives

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

Issues

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

Measurable Workload Data

None developed at this time.

Budget Commentary

The 2017 Administration operating budget is increasing by 4.78% over 2016. The biggest portion of the change is due to changes in salaries and benefits for employees.

Budget Summary

Function: General Government

Department: Administration

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Total Personal Services	174,920	163,077	187,922	187,922	63,376	197,567	5.13%
Total Materials and Supplies	1,141	377	-	-	423	-	0.00%
Other Services and Charges	72,327	82,153	105,948	105,948	52,523	110,348	4.15%
Total Operating Expenses	248,387	245,608	293,870	293,870	116,323	307,915	4.78%
Total Capital	-	-	-	-	-	-	0.00%
Department Total	248,387	245,608	293,870	293,870	116,323	307,915	4.78%
Funding Source:	General Fund						

ELECTIONS

Function: **General Government**
Supervisor: **City Clerk**
Fund#: **101**
Activity#: **41410**

Activity Scope

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

Objectives

1. Stay current on election laws.

Issues

1. Stay current on election laws.

Measurable Workload Data

None developed at this time.

Budget Commentary

The Elections budget has a zero percent increase for FY17.

Budget Summary

Function: General Government — Department: Elections

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	-	-	-	-	-	-	0.00%
Materials and Supplies	-	-	-	-	-	-	0.00%
Other Services and Charges	17,429	19,438	23,000	23,000	11,773	23,000	0.00%
Total Operating Expenses	17,429	19,438	23,000	23,000	11,773	23,000	0.00%
Total Capital	-	-	-	-	-	-	0.00%
Department Total	17,429	19,438	23,000	23,000	11,773	23,000	0.00%

Funding Source: General Fund

ARDEN HILLS

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FINANCE & ADMINISTRATIVE SERVICES

Function: **General Government**
Supervisor: **Director of Finance and Administrative Services**
Fund#: **101**
Activity#: **41500**

Activity Scope

The Finance Department conducts the financial affairs of the City of Arden Hills in accordance with the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). This includes protecting the assets of the City, the initiation of financial plans, investment and debt management, review and implementation of internal controls, and accounting for every financial transaction of the City including accounts payable, accounts receivable, payroll, and accounting control. The preparation of the annual audited financial report and annual budget document are also facilitated through Finance.

The Finance and Administrative Services Department is responsible for coordinating Council agendas, issuing business licenses and providing administrative support to other functional areas within the City. Costs captured in this department include auditor fees, software maintenance, network support fees, management of the website and audio visual equipment, office supplies and postage.

The City Clerk's responsibilities involve the management and retention of all official records and documents of the City, serving as the City's webmaster, as well as all election procedures. Finance and Administrative Services Department staff includes the Director of Finance and Administrative Services, Finance Analyst, Accounting Analyst, Accounting Clerk, City Clerk, and Office Support Staff.

Objectives

1. Continue working to refine the financial management plan for the City.
2. Continue to produce a budget document in a format that received the GFOA's Distinguished Budget Presentation Award.
3. Continue to produce a Comprehensive Annual Financial Report (CAFR) and report for the public (Popular Annual Financial Report – PAFR) that receives the GFOA's award for excellence in reporting.
4. Provide meaningful and timely financial reports and information to Council, Commissions and other City Departments.
5. Streamline operations by providing more online services both internal and external to the organization.
6. Conduct City elections.
7. Manage information technology and train personal.
8. Manage human resource functions and employee benefits.

Issues

1. Implement improved reporting procedures to inform Council, Commissions, and Departments.
2. Work with other Departments to find ways to reduce costs of City operations.
3. Analyze and implement ways to reduce transaction processing and costs.
4. Analyze and comply with the new Health Reform Act.
5. Update and maintain Human Resource Policies and Procedures.

Measurable Workload Data

None developed at this time.

Budget Commentary

The Finance and Administrative Support Services budget includes funds to handle the financial transactions of the City, in an efficient manner, while maintaining the highest level of internal controls and segregation of duties. It also includes funds to manage the administrative support and human resource functions of the City. This budget increased by 2.85% in 2017.

Personal Services shows an increase of 4.04% due to COLA changes. Other Services and Charges are increasing slightly, by 2.75%, due to a number of factors. Most of these are due to increased use of credit cards and technology.

Since Administrative Support Services and Finance benefit all areas within the City, an administrative charge was established in 2008 to recover costs from all funds based on the support provided from this department. Various line items in Other Services and Charges were increased or reduced in an effort to more accurately reflect expected expenditures.

Budget Summary

Function: General Government — Department: Finance & Administrative Services

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	58,874	59,612	65,530	65,530	43,203	68,176	4.04%
Materials and Supplies	22,516	22,738	24,100	24,100	10,986	24,100	0.00%
Other Services and Charges	75,962	80,196	90,900	90,900	92,864	93,400	2.75%
Total Operating Expenses	157,352	162,546	180,530	180,530	147,053	185,676	2.85%
Total Capital	-	-	-	-	-	-	0.00%
Department Total	157,352	162,546	180,530	180,530	147,053	185,676	2.85%

Funding Source: General Fund

TCAAP

Function: **General Government**
Supervisor: **City Administrator**
Fund#: **101**
Activity#: **41600**

Activity Scope

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

Objectives

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

Issues

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

Measurable Workload Data

None developed at this time.

Budget Commentary

Since the City's private development partner pulled out of the project in April of 2009, Ramsey County purchased the property and established a Joint Development Authority (JDA) with the City. Revenues and expenditures are for City costs and are estimated, but placeholders have been included for consulting costs, and staff time has been allocated for the City Administrator, Community Development Director, Associate Planner, and Public Works Director as they act as the City's support staff to this Authority. The 2017 budget shows an increase of 7.65%, largely due to the increase in Personal Services as a result COLA changes.

Budget Summary

Function: General Government

Department: TCAAP

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	60,655	92,230	107,358	107,358	49,076	120,653	12.38%
Materials and Supplies	200	-	1,000	1,000	-	1,000	0.00%
Other Services and Charges	51,889	47,582	65,500	65,500	40,451	65,500	0.00%
Total Operating Expenses	112,744	139,812	173,858	173,858	89,527	187,153	7.65%
Capital Outlay	-	-	-	-	-	-	0.00%
Other Financing Uses	-	-	-	-	-	-	0.00%
Department Total	112,744	139,812	173,858	173,858	89,527	187,153	7.65%

Funding Source: General Fund

PLANNING & ZONING

Function: **General Government**
Supervisor: **Community Development Director**
Fund#: **101**
Activity#: **41910**

Activity Scope

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

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

Objectives

1. Continue to work on Rental Housing registrations.
2. Continue improvements of the City's planning process.
3. Develop zoning on the TCAAP property.

Issues

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

Measurable Workload Data

None developed at this time.

Budget Commentary

The budget for 2017 is a total increase of 50.30% over the 2016 budget. The Personal Services budget increased by 5.79%, reflecting the change resulting from COLA changes. Other Services and Charges increased by 190.11% due to anticipated charges for the Comprehensive Plan.

Budget Summary

Function: General Government — Department: Planning & Zoning

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	191,125	149,861	164,988	164,988	100,378	174,535	5.79%
Materials and Supplies	204	31	200	200	14	200	0.00%
Other Services and Charges	20,997	20,737	52,600	52,600	19,790	152,600	190.11%
Total Operating Expenses	212,327	170,629	217,788	217,788	120,182	327,335	50.30%
Capital Outlay	-	-	-	-	-	-	0.00%
Department Total	212,327	170,629	217,788	217,788	120,182	327,335	50.30%

Funding Source: General Fund

GOVERNMENT BUILDINGS

Function: **General Government**
Supervisor: **Director of Finance and Administrative Services**
Fund#: **101**
Activity#: **41940**

Activity Scope

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

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

Objectives

1. Maintain a reputable facility to house meetings and staff.

Issues

1. Normal maintenance and repair issues as the building (City Hall) has now been in operation for twelve years.

Measurable Workload Data

None developed at this time.

Budget Commentary

The 2017 budget is an increase of 3.26% from the previous year's budget. This increase is primarily due to increases in maintenances costs of the City Hall building and Personal Services.

Budget Summary

Function: General Government | Department: Government Buildings

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	32,662	25,872	38,417	38,417	15,233	40,086	4.34%
Materials and Supplies	6,703	5,469	7,000	7,000	2,926	7,000	0.00%
Other Services and Charges	181,733	188,328	189,717	189,717	152,130	195,717	3.16%
Total Operating Expenses	221,098	219,669	235,134	235,134	170,289	242,803	3.26%
Capital Outlay	-	-	-	-	-	-	0.00%
Department Total	221,098	219,669	235,134	235,134	170,289	242,803	3.26%

Funding Source: General Fund

ARDEN HILLS

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POLICE AND ANIMAL CONTROL

Function: **Public Safety**
Supervisor: **City Administrator**
Fund#: **101**
Activity#: **42100**

Activity Scope

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

Objectives

1. Continue contracting for law enforcement and animal control services through the Ramsey County Sheriff's Department.

Issues

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

Measurable Workload Data

None developed at this time.

Budget Commentary

Arden Hills portion of the Ramsey County Sheriff's Contracting Communities 2017 budget increased 6.52% over 2016, Animal control is now included as it is now provided by the Ramsey County Sheriff's Department. The cost of boarding animals estimated to be $2,000 to Hillcrest Animal Hospital is also included in this budget.

Budget Summary

Function: Public Safety — Department: Police and Animal Services

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Other Services and Charges	1,045,386	1,083,893	1,107,562	1,107,562	829,073	1,179,773	6.52%
Total Operating Expenses	1,045,386	1,083,893	1,107,562	1,107,562	829,073	1,179,773	6.52%
Capital Outlay	-	-	-	-	-	-	0.00%
Department Total	1,045,386	1,083,893	1,107,562	1,107,562	829,073	1,179,773	6.52%

Funding Source: General Fund

DISPATCH

Function: **Public Safety**
Supervisor: **City Administrator**
Fund#: **101**
Activity#: **42100**

Activity Scope

Emergency dispatch services are provided by Ramsey County.

Objectives

1. Continue contracting dispatch services though Ramsey County.

Issues

Measurable Workload Data

None developed at this time.

Budget Commentary

Arden Hills portion of the Ramsey County 911 Dispatch Department operation budget increased by 1.55%. Dispatch saw a significant increase in the 2014 and 2015 budget due to CAD costs, but those costs are now leveling out and appropriately budgeted for.

Budget Summary

Function: Public Safety — Department: Dispatch

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Other Services and Charges	60,352	68,328	67,780	67,780	45,187	68,832	1.55%
Total Operating Expenses	60,352	68,328	67,780	67,780	45,187	68,832	1.55%
Capital Outlay	-	-	-	-	-	-	0.00%
Department Total	60,352	68,328	67,780	67,780	45,187	68,832	1.55%

Funding Source: General Fund

FIRE PROTECTION

Function: **Public Safety**
Supervisor: **City Administrator**
Fund#: **101**
Activity#: **42100**

Activity Scope

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

Objectives

1. Continue contracting for fire protection services through Lake Johanna Volunteer Fire Department.

Issues

1. Continue to maintain service levels at a reasonable cost.

Measurable Workload Data

None developed at this time.

Budget Commentary

Arden Hills's portion of the Lake Johanna Fire Department operating budget increased 3.89%. This budget reflects increases to operating costs.

Budget Summary

Function: Public Safety — Department: Fire Protection

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Other Services and Charges	431,006	459,179	495,216	495,216	495,216	514,468	3.89%
Total Operating Expenses	431,006	459,179	495,216	495,216	495,216	514,468	3.89%
Capital Outlay	-	-	-	-	-	-	0.00%
Department Total	431,006	459,179	495,216	495,216	495,216	514,468	3.89%

Funding Source: General Fund

EMERGENCY MANAGEMENT

Function: **Public Safety**
Supervisor: **City Administrator**
Fund#: **101**
Activity#: **42300**

Activity Scope

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

Objectives

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

Issues

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

Measurable Workload Data

None developed at this time.

Budget Commentary

The 2017 budget is an increase of 0.67% from the 2016 budget.

Budget Summary

Function: Public Safety — Department: Emergency Management

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	2,644	2,146	2,788	2,788	-	2,879	3.26%
Materials and Supplies	-	-	-	-	-	-	0.00%
Other Services and Charges	3,331	434	10,850	10,850	2,905	10,850	0.00%
Total Operating Expenses	5,975	2,580	13,638	13,638	2,905	13,729	0.67%
Capital Outlay	-	-	-	-	-	-	0.00%
Department Total	5,975	2,580	13,638	13,638	2,905	13,729	0.67%

Funding Source: General Fund

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PROTECTIVE INSPECTIONS

Function: **Public Safety**
Supervisor: **Building Official**
Fund#: **101**
Activity#: **42400**

Activity Scope

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

Objectives

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

Issues

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

Measureable Workload Data

None developed at this time.

Budget Commentary

The 2017 operating budget is an increase of 3.68% from the previous year's budget. This is mainly due to personal services increases and associated benefits, and additional technology and software charges.

Budget Summary

Function: Public Safety

Department: Protective Inspections

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	232,334	241,371	252,001	252,001	170,583	261,992	3.96%
Materials and Supplies	1,009	677	3,046	3,046	480	3,046	0.00%
Other Services and Charges	50,034	64,251	57,040	57,040	63,028	58,540	2.63%
Total Operating Expenses	283,377	306,299	312,087	312,087	234,090	323,578	3.68%
Capital Outlay	-	-	-	-	-	-	0.00%
Department Total	283,377	306,299	312,087	312,087	234,090	323,578	3.68%

Funding Source: General Fund

STREET MAINTENANCE

Function: **Public Works**
Supervisor: **Public Works Superintendent**
Fund#: **101**
Activity#: **43100**

Activity Scope

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

Objectives

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

Issues

1. Implement a capital improvement program for City infrastructure
2. Balance the public works department needs with available funds
3. Increased costs of fuel and street products due to fuel costs
4. Staffing and budgeting for unpredictable circumstances
5. Aging equipment
6. Increased safety regulation for equipment and vehicles

Measurable Workload Data

None developed at this time.

Budget Commentary

The 2017 operating budget is an increase of 4.24% from the previous year's budget.

Budget Summary

Function: Public Works — Department: Street Maintenance

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	212,541	187,441	197,879	197,879	120,408	221,292	11.83%
Materials and Supplies	129,754	65,563	72,625	72,625	44,557	72,625	0.00%
Other Services and Charges	238,577	83,394	259,939	259,939	132,820	259,039	-0.35%
Total Operating Expenses	580,871	336,397	530,443	530,443	297,785	552,956	4.24%
Capital Outlay	-	-	-	-	-	-	0.00%
Department Total	580,871	336,397	530,443	530,443	297,785	552,956	4.24%

Funding Source: General Fund

PARKS MAINTENANCE

Function: **Parks and Recreation**
Supervisor: **Parks and Recreation Coordinator/Public Works Superintendent**
Fund#: **101**
Activity#: **45200**

Function

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

Objectives

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

Issues

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

Measurable Workload Data

None developed at this time.

Budget Commentary

The 2017 operating budget is an increase of 1.40% from the previous year's budget. This is primarily due to expected other services and charges t increase.

Budget Summary

Function: Parks and Recreation — Department: Park Maintenance

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	252,885	205,538	233,191	233,191	129,671	234,304	0.48%
Materials and Supplies	24,359	24,217	36,000	36,000	23,695	36,000	0.00%
Other Services and Charges	141,675	95,951	184,704	184,704	89,657	189,950	2.84%
Total Operating Expenses	418,919	325,706	453,895	453,895	243,023	460,254	1.40%
Capital Outlay	-	-	-	-	-	-	0.00%
Department Total	418,919	325,706	453,895	453,895	243,023	460,254	1.40%

Funding Source: General Fund

RECREATION PROGRAM

Function: **Parks and Recreation**
Supervisor: **Park and Recreation Coordinator**
Fund#: **101**
Activity#: **45120**

Activity Scope

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

Objectives

1. To provide recreation activities to residents of Arden Hills.

Issues

1. Develop Senior programming
2. Budget constraints

Measurable Workload Data

None developed at this time.

Budget Commentary

The 2017 operating budget is an increase of 2.67% from the previous year's budget.

Budget Summary

Function: Parks and Recreation — Department: Recreation

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	150,754	171,377	217,479	217,479	128,934	225,202	3.55%
Materials and Supplies	20,115	19,428	16,275	16,275	18,875	16,275	0.00%
Other Services and Charges	58,426	57,073	54,991	54,991	54,735	54,991	0.00%
Total Operating Expenses	229,295	247,878	288,745	288,745	202,544	296,468	2.67%
Total Capital	-	-	-	-	-	-	0.00%
Department Total	229,295	247,878	288,745	288,745	202,544	296,468	2.67%

Funding Source: General Fund

CELEBRATING ARDEN HILLS

Function: **Parks and Recreation**
Supervisor: **Parks and Recreation Coordinator**
Fund#: **101**
Activity#: **45400**

Activity Scope

This department provides all the activities and costs associated with the City-wide celebration, "Celebrating Arden Hills" or for a significant event in a neighborhood park.

Objectives

1. To provide a City-wide celebration for all residents of Arden Hills or to provide for an event in a neighborhood park.

Issues

1. Budget constraints
2. Economic conditions which effect donations from the business community

Measurable Workload Data

None developed at this time.

Budget Commentary

This department was created to monitor activities and funding for Celebrating Arden Hills. The City Council has elected to forgo an event for 2014-present.

Budget Summary

Function: General Government — Department: Celebrating Arden Hills

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Personal Services	-	-	-	-	-	-	0.00%
Materials and Supplies	-	-	-	-	-	-	0.00%
Other Services and Charges	-	-	-	-	-	-	0.00%
Total Operating Expenses	-	-	-	-	-	-	0.00%
Department Total	-	-	-	-	-	-	0.00%

Funding Source: General Fund

TRANSFERS TO OTHER FUNDS

Function: **General Government**
Supervisor: **Director of Finance and Administrative Services**
Fund#: **101**
Activity#: **49300**

Activity Scope

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

Objectives

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

Issues

1. Budget constraints

Measurable Workload Data

None developed at this time.

Budget Commentary

2017 includes a transfer of $50,000 to fund Equipment Replacement, $90,000 to fund EDA activities, and $200,000 to the PIR Fund.

Budget Summary

Function: General Government — Department: Transfers

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Operating Transfers							
Transfer to Storm Water Mgmt	-	-	-	-	-	-	0%
Transfer to Park Fund	-	-	-	-	-	-	0%
Transfer to EDA General Fund	-	30,000	60,000	60,000	60,000	90,000	50%
Transfer to Equipment Fund	50,000	50,000	50,000	50,000	50,000	50,000	0%
Transfer to Public Safety Capital	-	-	-	-	-	-	0%
Transfer to PIR	162,417	-	100,000	100,000	100,000	200,000	100%
Transfer to Debt Service	-	-	-	-	-	-	100%
Department Total	212,417	80,000	210,000	210,000	210,000	340,000	61.90%

Funding Source: General Fund

RESERVES/CONTINGENCY

Function: **General Government**
Supervisor: **Director of Finance and Administrative Services**
Fund#: **101**
Activity#: **n/a**

Activity Scope

The reserves/unallocated contingency department is utilized to budget present reserves to be used for future expenditures and to set aside funds for unexpected occurrences or items whose costs cannot be readily estimated.

Objectives

1. To set aside funds for unexpected occurrences.
2. Allow funding for items which costs cannot be readily estimated.

Issues

1. Budget constraints

Measurable Workload Data

None developed at this time.

Budget Commentary

This budget is to provide designated funding for unanticipated expenses. No rserves/contingency has been budgeted for 2016.

Budget Summary

Function: General Government — Department: Reserves/Contingency

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Reserves							
Contingency	-	-	-	-	-	-	0.00%
Department Total	-	-	-	-	-	-	0.00%
General Fund							

ARDEN HILLS

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Special Revenue Funds Summary

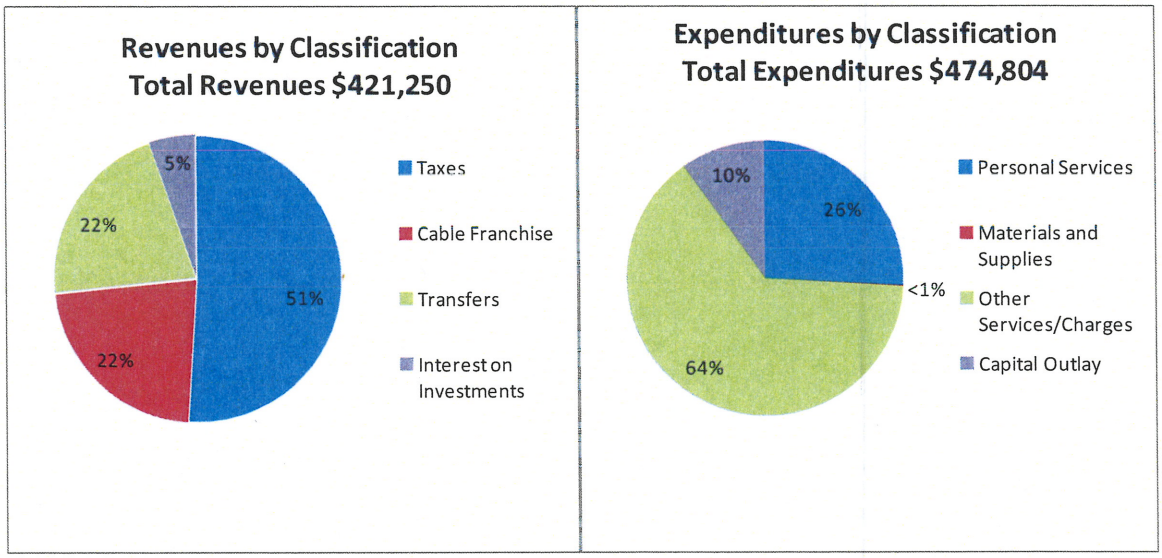
SPECIAL REVENUE FUNDS
SUMMARY

Description

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

Budget Issues

See individual fund's for budget issues, because each fund will have its own unique budget issues.



Budget Summary

Special Revenue Funds

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Operating Revenue							
Cable Fund	115,032	78,543	98,000	98,000	82,315	100,000	2.04%
EDA General Fund	73,452	69,000	4,000	4,000	4,470	5,600	40.00%
EDA Revolving Fund	6,378	3,264	2,500	2,500	3,165	3,000	20.00%
EDA TIF Dist #2 Round Lake	353,925	428,375	-	-	(13,343)	-	0.00%
EDA TIF Dist #3 Cottage Villas	70,938	74,782	65,000	65,000	44,973	72,000	10.77%
EDA TIF Dist #4 Pres Homes	98,289	147,508	99,600	99,600	85,664	150,650	51.26%
Operating Revenues	718,013	801,472	269,100	269,100	207,245	331,250	23.10%
Other Financing Sources							
Cable Fund	-	-	-	-	-	-	0.00%
EDA General Fund	50,000	30,000	60,000	60,000	60,000	90,000	50.00%
EDA Revolving Fund	-	-	-	-	-	-	0.00%
EDA TIF Dist #2 Round Lake	-	-	-	-	-	-	0.00%
EDA TIF Dist #3 Cottage Villas	-	-	-	-	-	-	0.00%
EDA TIF Dist #4 Pres Homes	-	-	-	-	-	-	0.00%
Other Financing Sources	50,000	30,000	60,000	60,000	60,000	90,000	50.00%
Total Revenues	**$ 768,013**	**$ 831,472**	**$ 329,100**	**$ 329,100**	**$ 267,245**	**$ 421,250**	**28.00%**
Operating Expenses							
Cable Fund	98,213	127,202	149,812	149,812	75,485	149,358	-0.30%
EDA General Fund	68,837	112,987	132,559	132,559	38,613	134,199	1.24%
EDA Revolving Fund	-	-	-	-	-	-	0.00%
EDA TIF Dist #2 Round Lake	1,181	1,361	1,125	1,125	-	-	-100.00%
EDA TIF Dist #3 Cottage Villas	1,181	1,273	4,725	4,725	1,130	4,725	0.00%
EDA TIF Dist #4 Pres Homes	90,784	133,850	92,825	92,825	77,757	139,525	50.31%
Operating Expenses	260,198	376,673	381,046	381,046	192,985	427,807	12.27%
Capital Outlay							
Cable Fund	5,559	-	12,000	12,000	-	2,000	-83.33%
EDA General Fund	12,333	10,077	-	-	-	45,000	0.00%
EDA Revolving Fund	-	-	-	-	-	-	0.00%
EDA TIF Dist #2 Round Lake	125,000	422,872	-	-	-	-	0.00%
EDA TIF Dist #3 Cottage Villas	-	-	-	-	-	-	0.00%
EDA TIF Dist #4 Pres Homes	-	-	-	-	-	-	0.00%
Total Capital Outlay	142,892	432,949	12,000	12,000	-	47,000	291.67%
Other Finance Uses							
Cable Fund	-	-	-	-	-	-	0.00%
EDA General Fund	-	-	-	-	-	-	0.00%
EDA Revolving Fund	-	-	-	-	-	-	0.00%
EDA TIF Dist #2 Round Lake	282,575	284,900	-	-	-	-	0.00%
EDA TIF Dist #3 Cottage Villas	-	-	-	-	-	-	0.00%
EDA TIF Dist #4 Pres Homes	-	-	-	-	-	-	0.00%
Other Financing Uses	282,575	284,900	-	-	-	-	0.00%
Total Expenditures	**$ 685,665**	**$ 1,094,522**	**$ 393,046**	**$ 393,046**	**$ 192,985**	**$ 474,807**	**20.80%**
Fund Balances - January 1	1,306,514	1,388,862	1,125,812	1,125,812	1,125,812	1,061,866	
Excess Revenue Over Expenditure	82,348	(263,050)	(63,946)	(63,946)	74,259	(53,557)	
Fund Balances - December 31	$ 1,388,862	$ 1,125,812	$ 1,061,866	$ 1,061,866	$ 1,200,071	$ 1,008,309	

CABLE FUND

Function: **General Government**
Supervisor: **Director of Finance and Administrative Services**
Fund#: **228**
Activity#: **41960**

Function

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

Objectives

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

Issues

1. Workloads and budget constraints.
2. Maintaining state-of-the-are equipment for Council meetings and televising.

Measurable Workload Data

None developed at this time.

Budget Commentary

The 2017 budget has decreased overall by 6.46%. Personal services have increased as a result of planned COLA and salary changes for 2017. Repairs and Maintenance to Equipment has been budget this year for the audio and video equipment. The City Council ameneded the 2015 budget to include newsletter and associated expenses in the Cable Fund for 2015 and beyond.

Budget Summary

Function: General Government — Department: Cable Fund

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Taxes	103,711	72,837	94,000	94,000	77,164	94,000	0.00%
Miscellaneous	11,321	5,706	4,000	4,000	5,151	6,000	50.00%
Total Revenues	$ 115,032	$ 78,543	$ 98,000	$ 98,000	$ 82,315	$ 100,000	2.04%
Expenditures							
Total Personal Services	46,355	46,482	51,085	51,085	31,074	50,410	-1.32%
Total Materials and Supplies	107	-	-	-	-	-	0.00%
Other Services and Charges	51,751	80,720	98,727	98,727	44,412	98,948	-55.02%
Capital Outlay	5,559	-	12,000	12,000	-	2,000	-83.33%
Total Expenditures	$ 103,772	$ 127,202	$ 161,812	$ 161,812	$ 75,485	$ 151,358	-6.46%
Fund Balance - January 1	294,553	305,813	257,154	257,154	257,154	193,342	
Excess Revenue Over Expenditure	11,260	(48,659)	(63,812)	(63,812)	6,829	(51,358)	
Fund Balance - December 31	$ 305,813	$ 257,154	$ 193,342	$ 193,342	$ 263,983	$ 141,984	

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EDA GENERAL

Function: **Economic Development**
Supervisor: **Community Development Director**
Fund#: **250**
Activity#: **47300**

Activity Scope

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

Objectives

1. Research the City revolving loan program, restrictions, guidelines, and possible future uses.
2. Consider the use of TIF District 2 funds for Round Lake Road and sanitary sewer improvements.
3. Consider the use of TIF District 3 funds for low to moderate housing needs.
4. Review operating budget and identify a sustainable funding source.
5. Consider establishing a business retention program.

Issues

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

Measurable Workload Data

None developed at this time.

Budget Commentary

The revenue to this fund has been primarily excess increment and interest income in the past years with transfers from the General Fund from 2008 - 2011. A transfer was made in 2012 and 2013 for the Conduit Debt revenue received in 2011 and 2012 from the Presbyterian Homes project. The tax increment excess funding source expired in 2015. Transfers from the General Fund have are now the prime funding source.

An administrative charge was established in 2008 and all funds are charged back for overhead costs associated with Administration, Finance and Administrative Services, and Government Building departments in the General Fund. Other costs such as auditing, financial software, IT, and insurance have been allocated to this fund also.

The expenditure budget shows an increase of 35% over 2016, this is mainly due to the increase in Capital Outlay for a gateway sign currently programmed in the CIP.

Budget Summary

Function: Economic Development — Department: EDA General Fund

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Taxes	61,280	63,361	-	-	(1,252)	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Miscellaneous	12,172	5,639	4,000	4,000	5,722	5,600	40.00%
Other Financing Sources	50,000	30,000	60,000	60,000	60,000	90,000	50.00%
Total Revenues	$ 123,452	$ 99,000	$ 64,000	$ 64,000	$ 64,470	$ 95,600	49.38%
Expenditures							
Total Personal Services	46,673	60,769	71,286	71,286	33,336	72,301	1.42%
Total Materials and Supplies	237	257	650	650	-	650	0.00%
Other Service Charges	21,927	51,961	60,623	60,623	5,277	61,214	0.97%
Capital Outlay	12,333	10,077	-	-	-	45,000	100.00%
Total Expenditures	$ 81,170	$ 123,064	$ 132,559	$ 132,559	$ 38,613	$ 179,165	35.16%
Fund Balance - January 1	268,408	310,690	286,626	286,626	286,626	218,067	
Excess Revenue Over Expenditure	42,282	(24,064)	(68,559)	(68,559)	25,856	(83,565)	
Fund Balance - December 31	$ 310,690	$ 286,626	$ 218,067	$ 218,067	$ 312,482	$ 134,502	

EDA REVOLVING LOAN FUND

Function: **Economic Development**
Supervisor: **Community Development Director**
Fund#: **251**
Activity#: **47306**

Activity Scope

This Special Revenue Fund was established to administer economic development loans. The primary revenue source is from investment income.

Objectives

1. To assist local businesses that meet the loan criteria established by the EDA.

Issues

1. Current economy does not lend itself to expansion or improvements.
2. Promoting the program to the community businesses.

Measurable Workload Data

None developed at this time.

Budget Commentary

There are currently no planned expenditures at this time. Activity in this fund would occur if the Economic Development Authority authorized a loan after an application is made.

Budget Summary

Function: Economic Development — Department: EDA Revolving Fund

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Total Miscellaneous	6,378	3,264	2,500	2,500	3,165	3,000	20.00%
Total Revenues	$ 6,378	$ 3,264	$ 2,500	$ 2,500	$ 3,165	$ 3,000	20.00%
Fund Balance - January 1	154,491	160,869	164,133	164,133	164,133	166,633	
Excess Revenue Over Expenditure	6,378	3,264	2,500	2,500	3,165	3,000	
Fund Balance - December 31	$ 160,869	$ 164,133	$ 166,633	$ 166,633	$ 167,298	$ 169,633	

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EDA TIF DISTRICT #2 – ROUND LAKE

Function: **Economic Development**
Supervisor: **Director of Finance and Administrative Services**
Fund#: **252**
Activity#: **47307**

Activity Scope

TIF District No. 2, Round Lake Office, was established as a twenty-five year Redevelopment District on June 29, 1989. This district is located on the northeast quadrant of the I-35W/I694 intersection. This district will decertify on December 31, 2015.

Improvements for this district were funded with the issuance of $3,100,000 General Obligation Tax Increment Bonds on March 1, 1998. Debt Service Fund No. 325 was created, per statute, to track repayment of the bond principal and interest. This was paid in full in 2015. An inter-fund loan from the Permanent Revolving Fund No. 411 was needed for the acquisition of the Indykiewicz property. This loan was repaid in full in 2004. All non-tax increment revenue was transferred out of this fund in 2013 to the PIR Fund.

Objectives

1. Utilize available TIF funds for part of the Round Lake Road improvement project.

Issues

1. Ensure compliance with TIF laws for use of available funds.

Measurable Workload Data

None developed at this time.

Budget Commentary

None at this time

Budget Summary

Function: Economic Development

Department: EDA TIF District #2 Round Lake Office Park

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenue							
Taxes	345,058	419,838	-	-	-	-	0.00%
Miscellaneous	8,867	8,537	-	-	-	-	0.00%
Total Revenue	$ 353,925	$ 428,375	$ -	$ -	$ -	$ -	0.00%
Expenditures							
Other Services and Charges	1,181	1,361	1,125	1,125	-	-	-100.00%
Capital Outlay	125,000	422,872	-	-	-	-	0.00%
Operating Trans	282,575	284,900	-	-	-	-	0.00%
Total Expenditures	$ 408,757	$ 709,133	$ 1,125	$ 1,125	$ -	$ -	-100.00%
Fund Balance - January 1	335,590	280,758	0	0	0	(1,125)	
Excess Revenue Over Expenditure	(54,832)	(280,758)	(1,125)	(1,125)	-	-	
Fund Balance - December 31	$ 280,758	$ 0	$ (1,125)	$ (1,125)	$ 0	$ (1,125)	

EDA TIF DISTRICT #3 – COTTAGE VILLAS

Function: **Economic Development**
Supervisor: **Director of Finance and Administrative Services**
Fund#: **253**
Activity#: **47305**

Activity Scope

TIF District No. 3, Cottage Villas Housing, was originally certified as a Housing District on May 10, 1993. This district is located on the east side of Cleveland Avenue, just south of County Road E-2/Cleveland Avenue intersection. This 64 unit Cottage Villas Apartment complex is available for low-moderate income seniors. Originally, this district was set to decertify on December 31, 2009. In December, 2009, the City Council extended this district until December 31, 2019, to allow the City the possibility of using these funds for other affordable housing projects within the City.

The City entered into a "pay-as-you-go" agreement with Cottage Villas of Arden Hills Limited Partnership on February 28, 1994. The Development Agreement called for the developer to be reimbursed for certain public development activities initially estimated at $834,286. Repayment to the developer would only be from tax increment actually received from the district. Payments were to be 90% of the tax increment received not-to-exceed a total annual payment of $57,557. The City is no longer obligated to make payments after February 1, 2010.

Objectives

1. Utilize available funds for low to moderate income housing projects.

Issues

1. Ensure use of funds is consistent with TIF laws.

Measurable Workload Data

None developed at this time.

Budget Commentary

The City no longer has any obligations to pay the development as of February 1, 2010. Only administrative costs have been planned for 2017.

Budget Summary

Function: Economic Development

Department: EDA TIF District #3 Cottage Villas

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Taxes	60,555	67,844	60,000	60,000	36,734	65,000	8.33%
Intergovernmental	-	-	-	-	-	-	0.00%
Miscellaneous	10,383	6,938	5,000	5,000	8,239	7,000	40.00%
Total Revenues	$ 70,938	$ 74,782	$ 65,000	$ 65,000	$ 44,973	$ 72,000	10.77%
Expenditures							
Other Services and Charges	1,181	1,273	4,725	4,725	1,130	4,725	0.00%
Total Expenditures	$ 1,181	$ 1,273	$ 4,725	$ 4,725	$ 1,130	$ 4,725	0.00%
Fund Balance - January 1	256,441	326,197	399,706	399,706	399,706	459,981	
Excess Revenue Over Expenditure	69,756	73,509	60,275	60,275	43,843	67,275	
Fund Balance - December 31	$ 326,197	$ 399,706	$ 459,981	$ 459,981	$ 443,549	$ 527,256	

EDA TIF DISTRICT #4 – PRESBYTERIAN HOMES

Function: **Economic Development**
Supervisor: **Director of Finance and Administrative Services**
Fund#: **254**
Activity#: **47308**

Activity Scope

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

Objectives

1. Utilize funds for Presbyterian Homes project per the development agreement.

Issues

1. Ensure compliance with TIF laws for uses of available funds.

Measurable Workload Data

None developed at this time.

Budget Commentary

Increment was received starting in 2014 and is estimated for 2017. Payments are based on 90% of increment received to the developer and estimated for 2017. The only other charges budgeted are administrative charges.

Budget Summary

Function: Economic Development — Department: EDA TIF District #4 Pres Homes

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Taxes	98,529	146,854	99,000	99,000	85,141	150,000	51.52%
Intergovernmental	-	-	-	-	-	-	0.00%
Miscellaneous	(240)	654	600	600	523	650	8.33%
Total Revenues	$ 98,289	$ 147,508	$ 99,600	$ 99,600	$ 85,664	$ 150,650	51.26%
Expenditures							
Total Materials and Supplies	-	-	-	-	-	-	0.00%
Other Services and Charges	90,784	133,850	92,825	92,825	77,757	139,525	50.31%
Capital Outlay	-	-	-	-	-	-	0.00%
Total Operating Expenses	90,784	133,850	92,825	92,825	77,757	139,525	50.31%
Total Expenditures	$ 90,784	$ 133,850	$ 92,825	$ 92,825	$ 77,757	$ 139,525	50.31%
Fund Balance - January 1	(2,969)	4,535	18,193	18,193	18,193	24,968	
Excess Revenue Over Expenditure	7,504	13,658	6,775	6,775	7,907	11,125	
Fund Balance - December 31	$ 4,535	$ 18,193	$ 24,968	$ 24,968	$ 26,101	$ 36,093	

Debt Service Fund Summary

DEBT SERVICE FUND

Fund Description:

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

Budget Summary:

DEBT SERVICE FUNDS SUMMARY

Function: Debt Service — Department: GO Tax Increment Bonds of 1998A

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Interest Income	73	-	-	-	-	-	-
Transfer	282,575	284,900	-	-	-	-	0.00%
Total Revenues	$ 282,648	$ 284,900	$ -	$ -	$ -	$ -	0.00%
Expenditures							
Bond Principal	270,000	280,000	-	-	-	-	0.00%
Bond Interest	14,323	4,900	-	-	-	-	0.00%
Fiscal Agents' Fees	450	-	-	-	-	-	0.00%
Total Expenditures	$ 284,773	$ 284,900	$ -	$ -	$ -	$ -	$ -
Fund Balance - January 1	2,167	43	43	43	43	43	
Excess Revenue Over Expenditures	(2,125)	-	-	-	-	-	
Fund Balance - December 31	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	

The City's debt consists of general obligation tax increment refinancing bonds.

The City defeased (Called for redemption) the original 1998 bond issue in 2005 and issued refunding bonds in 2004. The City currently does not have any plans to issue additional debt.

Bond Rating:

All bonds issued by the City are assigned ratings by Standard and Poor's. The City maintains an "AA+" rating from Standard & Poor's and Fitch for general obligation debt.

Debt Limitations:

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

Legal Debt Limit (3% of Estimated Market Value)	**$34,326,648**
Less: Outstanding Debt Subject to Limit	**$ 0**
Legal Debt margin as of January 1, 2014	**$34,326,648**

Service Levels:

	2014 Actual	2015 Actual	2016 Actual	2017 Estimate
Bond Rating	AA+	AA+	AA+	AA+
Dec. 31 Debt Outstanding ($'s in thousands)	$280	$0	$0	$0
Net Debt Per Capita	$38	$0	$0	$0

Bonds Payable:

G.O. TAX INCREMENT BONDS OF 1998A

Function: **Debt Service**
Supervisor: **Director of Finance and Administrative Services**
Fund#: **325**
Activity#: **46300**

Activity Scope

Issuance of $3,100,000 General Obligation Tax Increment Bonds dated March 1, 1998 were to finance various public improvements within TIF District No. 2. The improvements were generally the relocated 14th Street project and the Round Lake Road intersection improvements project. The seventeen year bonds matured on February 1, 2015. The City defeased these bonds in 2005 and issued refunding bonds in 2004. This significantly reduced the interest cost over the life of the bonds.

Objectives

N/A

Issues

N/A

Measurable Workload Data

N/A

Budget Commentary

The City's outstanding debt has been fully repaid as of 2015, no further expenditures in this fund are expected for 2017.

Budget Summary

Function: Debt Service

Department: GO Tax Increment Bonds of 1998A

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Interest Income	73	-	-	-	-	-	-
Transfer	282,575	284,900	-	-	-	-	0.00%
Total Revenues	$ 282,648	$ 284,900	$ -	$ -	$ -	$ -	0.00%
Expenditures							
Bond Principal	270,000	280,000	-	-	-	-	0.00%
Bond Interest	14,323	4,900	-	-	-	-	0.00%
Fiscal Agents' Fees	450	-	-	-	-	-	0.00%
Total Expenditures	$ 284,773	$ 284,900	$ -	$ -	$ -	$ -	$ -
Fund Balance - January 1	2,167	43	43	43	43	43	
Excess Revenue Over Expenditures	(2,125)	-	-	-	-	-	
Fund Balance - December 31	$ 43	$ 43	$ 43	$ 43	$ 43	$ 43	

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Capital Projects Funds Summary

CAPITAL PROJECT FUNDS

Description:

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

Budget Issues

The City of Arden Hills uses a pay-as-you go philosophy for most capital improvements. The major issue the City deals with is finding adequate funding resources for the various projects.

Budget Commentary

The active and proposed projects for 2017 include:

- Playground Structure Replacement
- Forestry Implementation Plan
- Lake Johanna Fire Department Equipment
- Hwy 96 and County F Sidewalk Improvement
- MnDot Bridge Projects
- Hwy 96 Landscaping
- Co Rd E Sidewalk and Old Hwy 10 Trail

Some of these project costs for 2017 include feasibility studies for future projects, Pavement Management Program (PMP) costs to preserve streets and infrastructure. These projects have a number of funding sources including special assessments, grants, the Water Fund, Sanitary Sewer Fund, and Surface Water Management Fund. At this time the City does not anticipate issuing debt to finance these projects.

CAPITAL PROJECTS FUNDS SUMMARY

City of Arden Hills
Capital Fund Summary

	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Operating Revenue							
Equipment, Bldg & Replacement	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Public Safety Capital	37,742	28,326	30,000	30,000	19,847	30,000	0.00%
Park Fund	-	51,360	-	-	-	-	0.00%
TCAAP Capital	1,938	1,701	-	-	148	-	0.00%
Capital Improvement Fund (PIR)	1,883,589	2,440,768	988,675	988,675	335,318	1,105,000	11.77%
Total Operating Revenues	1,923,269	2,522,155	1,018,675	1,018,675	355,313	1,135,000	11.42%
Other Financing Sources							
Equipment, Bldg & Replacement	316,925	290,030	280,765	280,765	289,081	280,765	0.00%
Public Safety Capital	-	-	-	-	-	-	0.00%
Park Fund	-	-	-	-	-	-	0.00%
TCAAP Capital	-	-	-	-	-	-	0.00%
Capital Improvement Fund (PIR)	162,417	-	100,000	100,000	100,000	200,000	100.00%
Total Other Financing Sources	479,342	290,030	380,765	380,765	389,081	480,765	26.26%
Total Revenues	$ 2,402,611	$ 2,812,185	$ 1,399,440	$ 1,399,440	$ 744,394	$ 1,615,765	15.46%
Expenditures							
Equipment, Bldg & Replacement	$ 317,589	$ 407,017	$ 169,925	$ 169,925	$ 148,871	$ 700,000	311.95%
Public Safety Capital	66,079	52,935	45,411	45,411	1,271	248,063	446.26%
Park Fund	18,883	-	-	-	-	-	0.00%
TCAAP Capital	203,692	54,894	-	-	5,650	-	0.00%
Capital Improvement Fund (PIR)	1,515,946	5,791,256	100,000	100,000	166,224	1,395,000	1295.00%
Total Expenditures	2,122,189	6,306,102	315,336	315,336	322,015	2,343,063	643.04%
Other Finance Uses							
Equipment, Bldg & Replacement	-	-	-	-	-	-	0.00%
Public Safety Capital	-	-	-	-	-	-	0.00%
Park Fund	-	-	-	-	-	-	0.00%
TCAAP Capital	15,000	15,000	15,000	15,000	15,000	15,000	0.00%
Capital Improvement Fund (PIR)	50,000	-	-	-	-	-	0.00%
Total Other Financing Uses	65,000	15,000	15,000	15,000	15,000	15,000	0.00%
Total Expenditures	$ 2,187,189	$ 6,321,102	$ 330,336	$ 330,336	$ 337,015	$ 2,358,063	613.84%
Fund Balance - January 1	7,042,717	7,258,139	3,749,222	3,749,222	3,749,222	4,818,326	
Excess Revenue Over Expenditure	215,422	(3,508,917)	1,069,104	1,069,104	407,378	(742,298)	
Fund Balance - December 31	$ 7,258,139	$ 3,749,222	$ 4,818,326	$ 4,818,326	$ 4,156,600	$ 4,076,028	

PERMANENT IMPROVEMENT REVOLVING FUND (PIR)

Function: **Public Works**
Supervisor: **Director of Finance and Administrative Services**
Fund#: **411**
Activity#: **N/A**

Activity Scope

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

Objectives

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

Issues

1. Finding adequate funding resources for the various projects.

Measurable Workload Data

N/A

Budget Commentary

The 2017 projects are listed in the proposed five-year capital improvement plan. (All expenditures are reclassified as capital outlay, but actual show in categories such as Engineering, etc. on the budget below.)

Budget Summary

Function: Public Works — Department: PIR

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Special Assessments	302,071	907,648	400,000	400,000	193,584	400,000	0.00%
Miscellaneous	309,527	266,874	180,000	180,000	141,734	180,000	0.00%
Transfer	162,417	-	100,000	100,000	100,000	200,000	100.00%
Department Total	$ 2,046,006	$ 2,440,768	$ 1,088,675	$ 1,088,675	$ 435,318	$ 1,305,000	19.87%
Expenditures							
Total Materials and Supplies	223	-	-	-	-	-	0.00%
Other Services and Charges	627,998	1,175,143	-	-	60,649	-	0.00%
Capital Outlay	887,725	4,616,113	100,000	100,000	105,574	1,395,000	1295.00%
Department Total	$ 1,565,946	$ 5,791,256	$ 100,000	$ 100,000	$ 166,224	$ 1,395,000	1295.00%
Fund Balance - January 1	6,610,900	7,090,960	3,740,472	3,740,472	3,740,472	4,729,147	
Excess Revenue Over Expenditure	480,060	(3,350,488)	988,675	988,675	269,094	(90,000)	
Fund Balance - December 31	$ 7,090,960	$ 3,740,472	$ 4,729,147	$ 4,729,147	$ 4,009,566	$ 4,639,147	

PUBLIC SAFETY CAPITAL EQUIPMENT

Function: **Public Safety**
Supervisor: **Director of Finance and Administrative Services**
Fund#: **412**
Activity#: **48120**

Activity Scope

This Capital Fund was created in 1995 with the intent of building a reserve to fund General Fund public safety capital equipment requirements. This use of the fund would level future levy spikes caused by acquisition of costly specialized police and fire capital requirements. Arden Hills pays for a portion (24.5%) of Lake Johanna Fire Department equipment according to a formula which has been updated for 2017, with the balance funded by the other member cities of Shoreview and North Oaks.

In 2012, the Community Services Fund was folded into this fund as it is the primary funding source. This change was necessitated by new GASB standards. The revenues are from the required 10% contribution of net profit from charitable gambling organizations operating within the City.

Objectives

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

Issues

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

Measurable Workload Data

N/A

Budget Commentary

Expenditures have increased 446.26% based on the numbers provided by LJFD, this is due to new anticipated capital expenditures in 2017.

Budget Summary

Function: Public Safety

Department: Public Safety Capital Equipment

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenue							
Total Miscellaneous	37,742	28,326	30,000	30,000	19,847	30,000	0.00%
Transfer	-	-	-	-	-	-	0.00%
Total Revenues	$ 37,742	$ 28,326	$ 30,000	$ 30,000	$ 19,847	$ 30,000	0.00%
Expenditures							
Capital Outlay	66,079	52,935	45,411	45,411	1,271	248,063	446.26%
Department Total	$ 66,079	$ 52,935	$ 45,411	$ 45,411	$ 1,271	$ 248,063	446.26%
Fund Balance - January 1	208,695	180,358	155,749	155,749	155,749	140,338	
Excess Revenue Over Expenditure	(28,337)	(24,609)	(15,411)	(15,411)	18,577	(218,063)	
Fund Balance - December 31	$ 180,358	$ 155,749	$ 140,338	$ 140,338	$ 174,325	$ (77,725)	

PARKS FUND

Function: **Parks and Recreation**
Supervisor: **Park and Recreation Manager**
Fund#: **409**
Activity#: **45200**

Activity Scope

This Fund was established for park/trail acquisition and development. Revenue for the Parks Fund comes from developer park dedication fees, contributions, state grants, and investment income. For the past few years, no new funds have been contributed to this fund. As a result of the lack of new revenue, the balance in this fund is declining and currently at a negative balance. This balance will be replenished either through new park dedication fees or a transfer from the Permanent Revolving Fund.

Objectives

1. Playground Structure Replacement
2. Mounds View High School Trail Connection
3. Implementation of a Park Bench program.

Issues

1. Securing funding for improvements.
2. Adhering to grant requirements and local match.
3. Budget restraints.

Measurable Workload Data

None developed at this time.

Budget Commentary

There is no budget for this fund in 2017.

Budget Summary

Function: Parks and Recreation — Department: Park Fund

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Intergovernmental	-	-	-	-	-	-	0.00%
Miscellaneous	-	51,360	-	-	-	-	0.00%
Other Financing Sources	-	-	-	-	-	-	0.00%
Total Revenues	$ -	$ 51,360	$ -	$ -	$ -	$ -	0.00%
Expenditures							
Other Services and Charges	70	-	-	-	-	-	0.00%
Capital Outlay	18,813	-	-	-	-	-	0.00%
Total Expenditures	$ 18,883	$ -	$ -	$ -	$ -	$ -	0.00%
Fund Balance - January 1	(68,493)	(87,376)	(36,016)	(36,016)	(36,016)	(36,016)	
Excess Revenue Over Expenditure	(18,883)	51,360	-	-	-	-	
Fund Balance - December 31	$ (87,376)	$ (36,016)	$ (36,016)	$ (36,016)	$ (36,016)	$ (36,016)	

EQUIPMENT, BUILDING, AND REPLACEMENT

Function: **General Government**
Supervisor: **Director of Finance and Administrative Services**
Fund#: **408**
Activity#: **N/A**

Activity Scope

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

Objectives

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

Issues

1. Budget constraints.

Measurable Workload Data

None developed at this time.

Budget Commentary

Anticipated 2017 expenses included the replacement of a street sweeper, large area mower, trailers and other equipment (see CIP). Other expenditures are technology related (Springbrook software, voting equipment and miscellaneous technology).

Budget Summary

Function: General Government

Department: Equipment Building and Replacement

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Transfers	316,925	290,030	280,765	280,765	289,081	280,765	0.00%
Department Total	$ 316,925	$ 290,030	$ 280,765	$ 280,765	$ 289,081	$ 280,765	0.00%
Expenditures							
Capital Outlay	317,589	407,017	169,925	169,925	148,871	700,000	92.90%
Department Total	$ 317,589	$ 407,017	$ 169,925	$ 169,925	$ 148,871	$ 700,000	92.90%
Fund Balance - January 1	(62,854)	(63,518)	(180,505)	(180,505)	(180,505)	(69,665)	
Excess Revenue Over Expenditure	(664)	(116,987)	110,840	110,840	140,210	(419,235)	
Fund Balance - December 31	$ (63,518)	$ (180,505)	$ (69,665)	$ (69,665)	$ (40,295)	$ (488,900)	

TCAAP CAPITAL FUND

Function: **General Government**
Supervisor: **City Administrator/Community Development Director**
Fund#: **413**
Activity#: **N/A**

Activity Scope

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

Objectives

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

Issues

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

Measurable Workload Data

None developed at this time.

Budget Commentary

Since the City's private development partner pulled out of the project in April of 2009, Ramsey County purchased the property and established a Joint Development Authority (JDA) with the City. Revenues and expenditures are for City costs and are not known at this time, except for $15,000 in interest payable to the PIR Fund.

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

Budget Summary

Function: TCAAP

Department: TCAAP Capital

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenue							
Intergovmental	-	-	-	-	-	-	0.00%
Miscellaneous	1,938	1,701	-	-	148	-	0.00%
Transfer	-	-	-	-	-	-	0.00%
Total Revenues	$ 1,938	$ 1,701	$ -	$ -	$ 148	$ -	0.00%
Expenditures							
Other Services and Charges	203,692	54,894	-	-	5,650	-	0.00%
Other Financing Sources	15,000	15,000	15,000	15,000	15,000	15,000	0.00%
Department Total	$ 218,692	$ 69,894	$ 15,000	$ 15,000	$ 20,650	$ 15,000	0.00%
Fund Balance - January 1	-	(216,754)	(284,947)	(284,947)	(284,947)	(299,947)	
Excess Revenue Over Expenditure	(216,754)	(68,193)	(15,000)	(15,000)	(20,502)	(15,000)	
Fund Balance - December 31	$ (216,754)	$ (284,947)	$ (299,947)	$ (299,947)	$ (305,449)	$ (314,947)	

Public Safety Capital Equipment Fund

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Enterprise Funds Summary

ENTERPRISE FUNDS

Description

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

Budget Issues

See the individual funds for the various budget issues facing each fund.

Budget Summary

	Appropriation Detail						
Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Taxes	-	-	-	-	-	-	0.00%
Licenses and Permits	3,130	7,883	5,500	5,500	1,831	5,500	0.00%
Intergovernmental	19,611	124,228	20,000	20,000	-	20,000	0.00%
Special Assessment	6,818	3,757	2,600	2,600	101,847	2,600	0.00%
Miscellaneous	68,154	43,971	47,500	47,500	26,144	52,500	10.53%
Charges for Services	4,858,971	4,846,818	4,911,343	4,911,343	2,354,169	6,217,237	26.59%
Total Revenues	4,956,684	5,026,658	4,986,943	4,986,943	2,483,991	6,297,837	26.29%
Expenditures							
Personal Services	869,188	861,712	907,910	907,910	585,391	937,251	3.23%
Materials and Supplies	87,646	69,364	11,050	11,050	46,175	40,950	270.59%
Other Services and Charges	3,022,472	3,189,236	3,299,729	3,299,729	1,462,525	3,489,162	5.74%
Capital Outlay	4,048	-	305,000	305,000	103,639	5,180,000	1598.36%
Transfers	230,765	230,765	230,765	230,765	230,765	230,765	0.00%
Total Expenditures	4,214,119	4,351,077	4,754,454	4,754,454	2,428,495	9,878,128	107.77%
Fund Balance - January 1	15,515,252	16,261,865	16,937,446	16,937,446	16,937,446	17,169,935	
Excess Revenue Over Expenditures	742,565	675,581	232,489	232,489	55,496	(3,580,290)	
Fund Balance - December 31	$ 16,257,817	$ 16,937,446	$ 17,169,935	$ 17,169,935	$ 16,992,941	$ 13,589,645	
Balance Without Capital Outlay	$ 16,261,865	$ 16,937,446	$ 17,474,935	$ 17,474,935	$ 17,096,581	$ 18,769,645	

(Note: Capital Outlays are reclassified as Assets thus having no effect on the Net Assets or Fund Balance – these balances include capital outlay for budget purposes.)

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WATER UTILITY

Function: **Public Works**
Supervisor: **Public Works Superintendent**
Fund#: **601**
Activity#: **49440**

Activity Scope

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

Objectives

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

Issues

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

Measurable Workload Data

None developed at this time.

Budget Commentary

The 2017 rate increase is 2% and the overall revenue increase budgeted in the fund for 2017 is 2.19% over 2016.

The 2016 operating budget is an increase of 5.14% from the previous year's budget and an increase of 166.82% overall with capital outlay. Currently, capital expenditures relating to water tower repainting, hydrand and valve replacement, and anticipated TCAAP expenditures are programmed for 2017. An operating transfer has also been budgeted to the Equipment, Building, and Replacement Fund which has been revised and updated.

Budget Summary

Function: Public Works — Department: Water Utility

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Licenses and Permits	2,365	5,562	3,500	3,500	1,511	3,500	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Special Assessment	2,707	1,449	2,000	2,000	14,858	2,000	0.00%
Miscellaneous	29,521	26,075	20,000	20,000	15,364	25,000	25.00%
Charges for Services	2,126,839	2,090,374	2,304,259	2,304,259	1,024,201	2,350,336	2.00%
Total Revenues	2,161,432	2,123,459	2,329,759	2,329,759	1,055,933	2,380,836	2.19%
Expenditures							
Total Personal Services	282,675	285,617	299,045	299,045	192,179	310,904	3.97%
Total Materials and Supplies	77,824	30,418	5,800	5,800	14,889	35,700	515.52%
Other Services and Charges	1,528,673	1,487,368	1,672,211	1,672,211	629,318	1,752,770	4.82%
Capital Outlay	4,048	-	30,000	30,000	26,356	3,370,000	11133.33%
Transfers	68,396	68,396	68,396	68,396	68,396	68,396	0.00%
Total Expenditures	1,961,616	1,871,799	2,075,452	2,075,452	931,138	5,537,770	166.82%
Fund Balance - January 1	7,049,873	7,253,738	7,505,397	7,505,397	7,505,397	7,759,704	
Excess Revenue Over Expenditures	199,817	251,660	254,307	254,307	124,795	(3,156,934)	
Fund Balance - December 31	$ 7,249,690	$ 7,505,397	$ 7,759,704	$ 7,759,704	$ 7,630,192	$ 4,602,770	
Balance Without Capital Outlay	$ 7,253,738	$ 7,505,397	$ 7,789,704	$ 7,789,704	$ 7,656,548	$ 7,972,770	

(Note: Capital Outlays are reclassified as Assets thus having no effect on the Net Assets or Fund Balance – these balances include capital outlay for budget purposes.)

SANITARY SEWER UTILITY

Department: Public Works
Supervisor: Public Works Superintendent
Fund#: 602
Activity#: 49490

Activity Scope

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

Objectives

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

Issues

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

Measurable Workload Data

None developed at this time.

Budget Commentary

The 2017 rate increase is 2%, the overall revenue budgeted for 2016 is an increase of 68.94% over 2016. This increase is related to anticipated revenues from TCAAP development.

The 2017 operating budget is an increase of 6.27% from the previous year's budget and an overall increase of 77.19% with Capital Outlay. Capital Outlay costs sewer lining, lift station reconstruction, and TCAAP infrastructure. An operating transfer has also been budgeted to the Equipment, Building, and Replacement Fund which has been revised and updated.

Budget Summary

Function: Public Works — Department: Sanitary Sewer Utility

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Licenses and Permits	765	2,322	2,000	2,000	320	2,000	0.00%
Special Assessments	3,341	1,649	400	400	17,774	400	0.00%
Miscellaneous	4,049	577	-	-	-	-	0.00%
Charges for Services	1,853,166	1,851,831	1,789,524	1,789,524	924,875	3,024,814	69.03%
Total Revenues	1,861,322	1,856,379	1,791,924	1,791,924	942,970	3,027,214	68.94%
Expenditures							
Total Personal Services	353,085	348,043	355,168	355,168	238,446	371,904	4.71%
Total Materials and Supplies	1,804	27,070	3,500	3,500	23,928	3,500	0.00%
Other Services and Charges	1,152,038	1,212,695	1,229,939	1,229,939	687,852	1,312,885	6.74%
Capital Outlay	-	-	225,000	225,000	50,434	1,610,000	615.56%
Transfers	96,870	96,870	96,870	96,870	96,870	96,870	0.00%
Total Expenditures	1,603,797	1,684,678	1,910,477	1,910,477	1,097,530	3,395,159	77.71%
Fund Balance - January 1	5,183,180	5,440,705	5,612,406	5,612,406	5,612,406	5,493,853	
Excess Revenue Over Expenditures	257,525	171,701	(118,553)	(118,553)	(154,560)	(367,944)	
Fund Balance - December 31	5,440,705	5,612,406	5,493,853	5,493,853	5,457,846	5,125,909	
Balance Without Capital Outlay	5,440,705	5,612,406	5,718,853	5,718,853	5,508,280	6,735,909	

(Note: Capital Outlays are reclassified as Assets thus having no effect on the Net Assets or Fund Balance – these balances include Capital Outlay for budget purposes.)

RECYCLING PROGRAM

Function: **General Government**
Supervisor: **City Planner**
Fund#: **603**
Activity#: **49520**

Activity Scope

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

Objectives

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

Issues

1. Budget constraints.

Measurable Workload Data

None developed at this time.

Budget Commentary

The revenue budget for 2017 is increasing by 2.39%. Revenues are expected to closely match expenses.

The 2017 operating budget is an increase of 2.44% from the previous year's budget. The changes are primarily due to personnel costs and increasing recycling costs.

Budget Summary

Function: General Government

Department: Recycling

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Intergovernmental	19,611	124,228	20,000	20,000	-	20,000	0.00%
Special Assessments	349	458	-	-	66,686	-	0.00%
Miscellaneous	15,963	7,582	12,500	12,500	5,705	12,500	0.00%
Charges for Services	116,505	122,314	126,466	126,466	-	130,260	3.00%
Total Revenues	$ 152,427	$ 254,582	$ 158,966	$ 158,966	$ 72,391	$ 162,760	2.39%
Expenditures							
Total Personal Services	22,976	19,151	19,368	19,368	13,305	20,081	3.68%
Other Services and Charges	127,441	220,573	129,144	129,144	69,351	132,060	2.26%
Total Expenditures	$ 150,417	$ 239,724	$ 148,512	$ 148,512	$ 82,656	$ 152,141	2.44%
Fund Balance - January 1	66,899	68,910	83,767	83,767	83,767	94,221	
Excess Revenue Over Expenditures	2,011	14,857	10,454	10,454	(10,265)	10,619	
Fund Balance - December 31	$ 68,910	$ 83,767	$ 94,221	$ 94,221	$ 73,502	$ 104,840	

SURFACE WATER MANAGEMENT UTILITY

Function: **Public Works**
Supervisor: **Public Works Superintendent**
Fund#: **604**
Activity#: **49550**

Function

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

Objectives

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

Issues

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

Measurable Workload Data

None developed at this time.

Budget Commentary

The rate increase for 2017 is 3%. The overall revenue increase for the fund is 2.94% over 2016.

The 2017 operating budget is an increase of 4.56% from the previous year's budget and an increase of 27.91% overall with Capital Outlay. The capital outlay budgeted for in 2017 storm pond maintenance, inlent/outlet repairs, and a BMP project/study. An operating transfer has also been budgeted to the Equipment, Building, and Replacement Fund which has been revised and updated.

Budget Summary

Function: Public Works — Department: Surface Water Management

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Taxes	-	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Special Assessments	422	202	200	200	2,529	200.00	0.00%
Miscellaneous	18,620	9,737	15,000	15,000	5,075	15,000.00	0.00%
Charges for Services	762,461	782,299	691,094	691,094	405,093	711,826.82	3.00%
Total Revenues	$ 781,503	$ 792,238	$ 706,294	$ 706,294	$ 412,697	727,026.82	2.94%
Expenditures							
Total Personal Services	210,453	208,901	234,329	234,329	141,461	234,362.00	0.01%
Total Materials and Supplies	8,018	11,875	1,750	1,750	7,358	1,750.00	0.00%
Other Services and Charges	214,320	268,600	268,435	268,435	76,003	291,446.60	8.57%
Capital Outlay	-	-	50,000	50,000	26,850	200,000.00	300.00%
Transfers	65,499.00	65,499.00	65,499	65,499	65,499	65,499.00	0.00%
Total Expenditures	$ 498,290	$ 554,876	$ 620,013	$ 620,013	$ 317,171	793,057.60	27.91%
Fund Balance - January 1	3,215,300	3,498,513	3,735,875	3,735,875	3,735,875	3,822,156	
Excess Revenue Over Expenditures	283,213	237,362	86,281	86,281	95,526	(66,031)	
Fund Balance - December 31	$ 3,498,513	$ 3,735,875	$ 3,822,156	$ 3,822,156	$ 3,831,402	$ 3,756,126	
Balance Without Capital Outlay	$ 3,498,513	$ 3,735,875	$ 3,872,156	$ 3,872,156	$ 3,858,251	$ 3,956,126	

(Note: Capital Outlays are reclassified as Assets thus having no effect on the Net Assets or Fund Balance – these balances include Capital Outlay for budget purposes.)

ARDEN HILLS

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Internal Service Fund Summary

INTERNAL SERVICE FUNDS

Description

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

Budget Issues

See the individual funds for the various budget issues facing each fund.

Budget Summary

Appropriation Detail							
Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenue							
Charges for Services	833,313	824,614	908,380	908,380	446,351	990,245	9.01%
Micellaneous	33,637	70,578	25,290	25,290	8,754	25,290	0.00%
Total Revenues	$ 866,950	$ 895,192	$ 933,670	$ 933,670	$ 455,105	$ 1,015,535	8.77%
Expenditures							
Personal Services	156,808	163,106	165,497	165,497	112,126	182,761	10.43%
Materials and Supplies	144,000	119,751	167,370	167,370	59,827	142,120	-15.09%
Other Services and Charges	581,973	596,140	621,031	621,031	426,811	673,407	8.43%
Capital Outlay	-	-	-	-	(63)	-	0.00%
Total Expenditures	$ 882,781	$ 878,998	$ 953,898	$ 953,898	$ 598,764	$ 998,288	4.65%
Fund Balance - January 1	478,801	462,970	479,164	479,164	479,164	458,936	
Excess Revenue Over Expenditure	(15,831)	16,194	(20,228)	(20,228)	(143,658)	17,247	
Fund Balance - December 31	462,970	479,164	458,936	458,936	335,505	476,183	

ARDEN HILLS

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RISK MANAGEMENT

Function: **General Government**
Supervisor: **Director of Finance and Administrative Services**
Fund#: **725**
Activity#: **49800**

Activity Scope

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

Objectives

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

Issues

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

Measurable Workload Data

None developed at this time.

Budget Commentary

The insurance dividend was budgeted as a conservative amount for 2017. Expenditures have been reduced to reflect the City's exposure as these are charges for the City's deductible against claims.

Budget Summary

General Government — Department: Risk Management

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Charges for Services	381,701	321,861	384,496	384,496	157,982	414,187	7.72%
Miscellaneous	31,744	69,035	25,290	25,290	6,895	25,290	0.00%
Total Revenues	$ 413,445	$ 390,896	$ 409,786	$ 409,786	$ 164,877	$ 439,477	7.25%
Expenditures							
Personal Services	10,955	10,205	11,877	11,877	6,038	14,873	25.23%
Materials and Supplies	-	-	-	-	205	-	0.00%
Other Services and Charges	393,147	367,381	418,137	418,137	306,654	407,357	-2.58%
Total Expenditures	$ 404,102	$ 377,586	$ 430,014	$ 430,014	$ 312,897	$ 422,230	-1.81%
Fund Balance - January 1	424,464	433,807	447,117	447,117	447,117	426,889	
Excess Revenue Over Expenditure	9,343	13,310	(20,228)	(20,228)	(148,020)	17,247	
Fund Balance - December 31	433,807	447,117	426,889	426,889	299,096	444,135	

ENGINEERING

Function: **General Government**
Supervisor: **Public Works Director**
Fund#: **726**
Activity#: **49600**

Activity Scope

The Engineering Fund is a self-sustaining fund, or internal service fund of the City. The Assistant Engineer performs work on various City projects, reviews development plans, represents the City at various meetings on projects which are County or State led. Detailed records are kept of time and the costs are charged out to various projects, escrow accounts or City departments.

Objectives

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

Issues

1. Provide cost effective services vs. using an independent contractor.

Measurable Workload Data

None developed at this time.

Budget Commentary

This was a new department in 2012. Previously City Engineer services were provided by the City of Roseville. The budgeted costs in this department are comparable to the engineering contract the City previously held with Roseville. The costs are charged back to the other funds based on usage per fund, as was previously done when contracting with Roseville. The major increase is primarily salary and benefits and technology charges.

Budget Summary

Public Works — Department: Engineering

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Charges for Services	131,335	157,650	145,222	145,222	104,888	154,764	6.57%
Miscellaneous	1,893	1,543	-	-	1,773	-	0.00%
Total Revenues	$ 133,228	$ 159,193	$ 145,222	$ 145,222	$ 106,660	$ 154,764	6.57%
Expenditures							
Personal Services	121,512	128,674	127,175	127,175	95,498	136,863	7.62%
Materials and Supplies	-	-	250	250	-	-	-100.00%
Other Services and Charges	9,274	6,901	17,797	17,797	-	17,901	0.58%
Captial Outlay	-	-	-	-	-	-	0.00%
Total Expenditures	$ 130,786	$ 135,575	$ 145,222	$ 145,222	$ 95,498	$ 154,764	6.57%
Fund Balance - January 1	40,837	43,279	66,897	66,897	66,897	66,897	
Excess Revenue Over Expenditure	2,442	23,617	-	-	11,162	0	
Fund Balance - December 31	43,279	66,897	66,897	66,897	78,059	66,897	

CENTRAL GARAGE & EQUIPMENT

Function: **General Government**
Supervisor: **Public Works Superintendent**
Fund#: **727**
Activity#: **49700**

Activity Scope

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

Objectives

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

Issues

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

Measurable Workload Data

None developed at this time.

Budget Commentary

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

Budget Summary

Public Works — Department: Central Garage & Equipment

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenues							
Charges for Services	223,262	180,997	228,424	228,424	91,402	231,341	1.28%
Miscellaneous	-	-	-	-	87	-	0.00%
Total Revenues	$ 223,262	$ 180,997	$ 228,424	$ 228,424	$ 91,489	$ 231,341	1.28%
Expenditures							
Personal Services	18,064	17,929	19,791	19,791	6,097	19,880	0.45%
Materials and Supplies	137,002	113,257	142,120	142,120	50,171	142,120	0.00%
Other Services and Charges	64,057	53,180	66,513	66,513	34,986	69,341	4.25%
Captial Outlay	-	-	-	-	-	-	0.00%
Total Expenditures	$ 219,123	$ 184,366	$ 228,424	$ 228,424	$ 91,254	$ 231,341	1.28%
Fund Balance - January 1	(18,744)	(14,605)	(17,975)	(17,975)	(17,975)	(17,975)	
Excess Revenue Over Expenditure	4,139	(3,370)	-	-	234	0	
Fund Balance - December 31	(14,605)	(17,975)	(17,975)	(17,975)	(17,740)	(17,974)	

TECHNOLOGY

Function: **General Government**
Supervisor: **Director of Finance and Administrative Services**
Fund#: **728**
Activity#: **49900**

Activity Scope

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

Objectives

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

Issues

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

Measurable Workload Data

None developed at this time.

Budget Commentary

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

Budget Summary

General Government — Department: Technology

Appropriation Detail

Activity	Actual FY 2014	Actual FY 2015	Budget FY 2016	Amended FY2016	Thru 9/30 FY2016	Proposed FY 2017	% Change 16 vs 17
Revenue							
Charges for Services	97,015	164,107	150,238	150,238	92,080	189,953	26.43%
Miscellaneous	-	-	-	-	-	-	0.00%
Operating Revenues	$ 97,015	$ 164,107	$ 150,238	$ 150,238	$ 92,080	$ 189,953	26.43%
Expenditures							
Personal Services	6,277	6,298	6,654	6,654	4,493	11,145	67.49%
Materials and Supplies	6,999	6,494	25,000	25,000	9,451	-	-100.00%
Other Services and Charges	115,495	168,678	118,584	118,584	85,171	178,808	50.79%
Captial Outlay	-	-	-	-	(63)	-	0.00%
Total Expenditures	$ 128,770	$ 181,471	$ 150,238	$ 150,238	$ 99,052	$ 189,953	26.43%
Fund Balance - January 1	32,244.00	489	(16,875)	(16,875)	(16,875)	(16,875)	
Excess Revenue Over Expenditure	(31,755)	(17,364)	-	-	(6,972)	0	
Fund Balance - December 31	489	(16,875)	(16,875)	(16,875)	(9,903)	(16,875)	

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Staffing

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

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

	2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	2017 Proposed
Administration					
Administrator	1.00	1.00	1.00	1.00	1.00
FTE's	1.00	1.00	1.00	1.00	1.00
Finance & Administrative Services					
Finance & Administrative Director	1.00	1.00	1.00	1.00	1.00
Accounting Analyst	1.00	1.00	1.00	1.00	1.00
Finance Analyst	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	-	1.00	1.00	1.00	1.00
Accounting Clerk	1.00	1.00	1.00	1.00	1.00
Office Support Specialist	2.00	2.00	2.00	1.00	1.00
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
FTE's	8.00	9.00	9.00	8.00	8.00
Community Development					
Comm. Dev Director	1.00	1.00	1.00	1.00	1.00
Bldg Official	1.00	1.00	1.00	1.00	1.00
Bldg Inspector	1.00	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00	1.00	-
Senior Planner	-	-	-	-	1.00
FTE's	5.00	5.00	5.00	5.00	5.00
Public Works					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00
Parks & Rec. Manager	1.00	-	-	-	-
Recreation Coordinator	-	1.00	1.00	1.00	1.00
Recreation Programmer	1.00	1.00	1.00	1.00	1.00
PW Working Foreman	-	-	-	-	1.00
PW Maint. Workers (8)	8.00	8.00	8.00	8.00	8.00
FTE's	13.00	13.00	13.00	13.00	14.00
Seasonal and Interns					
Public Works	2.06	2.06	2.06	2.00	2.00
Parks and Rec.	2.43	2.43	2.43	2.00	2.00
Finance and Admin Intern	0.00	0.00	0.00	0.00	0.00
Engineering Intern	0.50	0.50	0.50	0.00	0.00
FTE's	4.99	4.99	4.99	4.00	4.00
Total FTE's	31.99	32.99	32.99	31.00	32.00

In comparison to the chart above, the chart below shows the total number of employees hired to work for the City, that compose of the FTE's listed above. Note in 2016 an extra employee was added to PW Seasonal for rain garden maintenance.

Head Count of Total Number of Employees

	2014 Actual	2015 Actual	2016 Estimated	2017 Proposed
Full Time Employees	27	27	27	28
Part Time Employees	-	-	-	-
Public Works Seasonal	8	8	9	9
Parks & Recreation Seasonal	34	44	36	36
Interns				
Administration	-	-	-	-
Community Development	-	-	-	-
Engineering	1	-	-	-
Finance	-	-	-	-
Pubic Works	-	-	-	-
Total Employees	70	79	72	73

The following page shows the 2017 payroll and benefit allocation by person to each department. This page also shows how the Administrative Charge is calculated for the Administration, Finance, and Government Buildings Departments to other funds.

Employee Compensation

Salaries included in this budget are based on pay grades and steps, the following salaries have been calculated using the City's compensation system and the each employee's classification in that system.

Title	Total Salary Payable	Total Benefits Payable
City Administrator	$132,982	$29,524
Finance & Administrative Director	118,353	27,308
Accounting Analyst	70,053	19,991
Finance Analyst	67,568	19,614
City Clerk	66,991	19,527
Deputy City Clerk	52,888	17,390
Accounting Clerk	60,607	18,559
Office Support Specialist	55,489	17,784
Customer Service Representative	55,489	17,784
Comm. Dev Director	118,353	27,308
Bldg Official	88,440	22,776
Bldg Inspector	73,175	20,464
City Planner	78,578	21,282
Senior Planner	67,897	19,664
Public Works Director	118,353	27,308
Assistant City Engineer	95,892	23,905
Public Works Superintendent	70,252	20,021
Recreation Coordinator	62,499	18,846
Recreation Programmer	48,542	16,732
Public Works Working Foreman	57,117	18,861
Public Works Maintenance	56,909	17,999
Public Works Maintenance	48,538	17,999
Public Works Maintenance	56,909	16,731
Public Works Maintenance	56,909	18,031
Public Works Maintenance	56,909	17,999
Public Works Maintenance	56,909	17,999
Public Works Maintenance	62,600	17,999
Public Works Maintenance	45,115	16,212
Total Budget for FTE's	$2,000,316	$565,617

Mayor	$6,100
Councilmember	5,700

	Admin 41300	TCAAP 41600	Planning 41910	Emergency Mgmt 2015	Prot Inspect 2015	Govt Bldg 2015	Finance 41500	Streets 43100	Parks 45200	Rec 42120	Cable 41960	Tech 49900	Water 49440	Sewer 49490	Recycling 49520	Storm Wtr Mgmt 49550	EDA 47300	Engr 49600	Risk Mgmt 49800	Central Garage 49700	Total	FTE
Administration			Payable 2015																			
Administrator	50.25%	10.00%	3.50%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%		1.75%	1.75%	1.75%	1.75%	10.00%	1.75%	1.75%	1.75%	100.00%	1.00
Assistant City Administrator	60.00%										10.00%		10.00%	10.00%		10.00%					100.00%	0.00
FTE's	0.5025	0.1	0.035	0.0175	0.0175	0.0175	0.0175	0.0175	0.0175	0.0175	0.0175	0	0.0175	0.0175	0.0175	0.0175	0.1	0.0175	0.0175	0.0175	1.00	1.00
Finance & Support Services																						
Finance Director	15.00%	8.00%					15.00%				5.00%	5.00%	12.00%	12.00%	2.00%	12.00%	5.00%	2.00%	5.00%	2.00%	100.00%	1.00
Accounting Analyst							19.00%				0.00%	2.25%	23.25%	23.25%	2.25%	23.25%		2.25%	2.25%	2.25%	100.00%	1.00
Finance Analyst							19.00%				2.50%	1.00%	25.00%	25.00%	2.50%	25.00%					100.00%	1.00
Accounting Clerk							6.50%				1.75%	0.00%	30.00%	30.00%	1.75%	30.00%					100.00%	1.00
City Clerk	40.00%										25.00%	1.00%	10.00%	10.00%		10.00%	1.00%		3.00%		100.00%	1.00
CS Off SupSpec	10.00%		20.00%		42.50%			5.00%			15.00%		2.50%	2.50%		2.50%	0.00%	0.00%	0.00%	0.00%	100.00%	1.00
Deputy Clerk	10.00%		5.00%		0.00%			7.50%	2.50%	15.00%	5.00%		15.00%	15.00%	5.00%	15.00%	5.00%				100.00%	1.00
CSR I	20.00%				5.00%	5.00%	5.00%			35.00%			10.00%	10.00%		10.00%					100.00%	1.00
FTE's	0.95	0.08	0.25	0	0.475	0.05	0.645	0.125	0.025	0.5	0.5425	0.0925	1.2775	1.2775	0.135	1.2775	0.11	0.0425	0.1025	0.0425	8.00	8.00
Community Development																						
Comm Dev Director	15.00%	30.00%	25.00%		15.00%												15.00%				100.00%	1.00
Bldg Official					95.00%	5.00%															100.00%	1.00
Bldg Inspector					100.00%																100.00%	1.00
Planner	5.00%		90.00%			0.00%					0.00%				5.00%						100.00%	1.00
Senior Planner		50.00%	25.00%														25.00%				100.00%	1.00
FTE's	0.2	0.8	1.4	0	2.1	0.05	0	0	0	0	0	0	0	0	0.05	0	0.4	0	0	0	5.00	5.00
Public Works																						
Public Works Director		3.00%		0.00%		0.00%		12.00%	10.00%	5.00%			20.00%	20.00%		20.00%		5.00%		5.00%	100.00%	1.00
Public Works Superintendent						5.00%		20.00%	20.00%				20.00%	20.00%		10.00%				5.00%	100.00%	1.00
Assistant Engineer			0.00%					0.00%					0.00%	0.00%		0.00%		100.00%			100.00%	1.00
Recreation Coordinator	0.00%					10.00%			0.00%	90.00%											100.00%	1.00
Recreation Programmer								0.00%	0.00%	100.00%			0.00%	0.00%							100.00%	1.00
PW Maint Workers (9)						1.25%		18.75%	25.00%				18.75%	25.00%		11.25%					100.00%	9.00
FTE's	0	0.03	0	0	0	0.2625	0	2.0075	2.55	1.95	0	0	2.0875	2.65	0	1.3125	0	105.00%	0.00%	0.1	14.00	14.00
Total FTE's	1.6525	1.01	1.685	0.0175	2.5925	0.38	0.6625	2.15	2.5925	2.4675	0.56	0.0925	3.3825	3.945	0.2025	2.6075	0.61	1.11	0.12	0.16	28.00	28.00

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