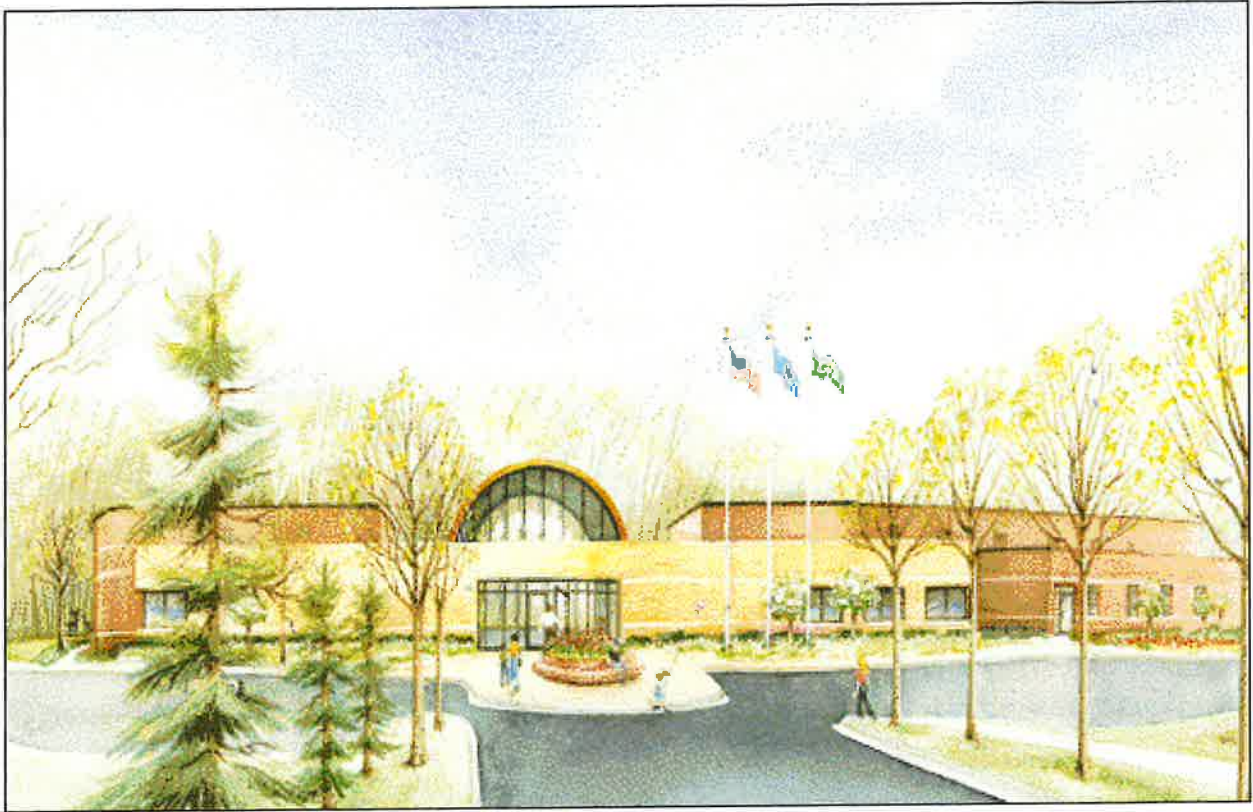
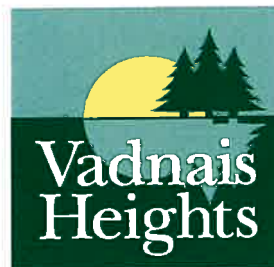




City of Vadnais Heights 2026 Approved Budget



*Building on the tradition of yesterday
and the promise of tomorrow.*

CITY OF VADNAIS HEIGHTS

ANNUAL BUDGET

FOR FISCAL YEAR BEGINNING

January 1, 2026

DIRECTORY OF CITY OFFICIALS

ELECTED OFFICIALS

		Term Expires
Mike Krachmer	Mayor	January 3, 2027
Katherine Doll Kanne	Councilmember	January 3, 2027
Erik Goebel	Councilmember	December 31, 2028
Kelly Jozwowski	Councilmember	January 3, 2027
Jerry Moynagh	Councilmember	December 31, 2028

APPOINTED OFFICIALS

Kevin Watson	City Administrator
Kaylin Clement	Assistant City Administrator
Kurt Frison	Fire Chief
Jim Hauth	Public Works Director
Bob Sundberg	Finance Director
Nolan Wall	Planning/Community Development Director

CITY OF VADNAIS HEIGHTS 2026 BUDGET

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CITY OF VADNAIS HEIGHTS 2026 APPROVED LEVY SUMMARY

LEVY COMPONENT	ADOPTED 2022 LEVY	ADOPTED 2023 LEVY	ADOPTED 2024 LEVY	ADOPTED 2025 LEVY	PROPOSED 2026 LEVY	CHANGE
GENERAL FUND	4,518,286	5,347,811	6,160,957	6,920,828	7,505,498	584,670
2009A DEBT SERVICE - NORTH SERVICE CENTER: FIRE & GARAGE PORTIONS OF BLDG. (2033)	471,243	474,453	478,441	475,833	482,528	6,695
CAPITAL IMPROVEMENTS FUND*	735,000	639,000	849,115	1,378,568	1,593,000	214,432

LEVY	5,724,529	6,461,264	7,488,513	8,775,229	9,581,026	805,797
LEVY INCREASES	664,298	736,735	1,027,249	1,286,716	805,797	
	13.13%	12.87%	15.90%	17.18%	9.18%	

The levy assumes that the following reserve fund balances will be used to supplement other revenue sources:

Capital Improvements Fund*	750,000	(154,000)	393,385	(113,000)	(808,000)
Water Utility Fund	150,000	400,000	400,000	400,000	400,000
Sewer Utility Fund	300,000	50,000	50,000	50,000	50,000
Surface Water Utility Fund	50,000	50,000	50,000	50,000	50,000
total reserves used	1,250,000	346,000	893,385	387,000	(308,000)

* Proposed Capital Improvements Fund activity

2020 Bobcat tool cat, #111	75,000
2006 Sky Jack Man lift, #122	50,000
2015 Brush Bandit chipper model 990, #131	100,000
2020 Chevrolet 2500 with utility box and plow, #311	75,000
2013 Chev 2500 HD 4x2, #312	65,000
2021 Toro wide area mower, #326	125,000
2020 GMC Terrain, #401	45,000
2007 Rosenbauer Spartan - E811 savings pool	47,000
2023 Rosenbauer Spartan - E817 savings pool	41,000
2000 Pierce Aerial - L812 savings pool	70,000
HVAC savings pool	50,000
Fire Station Upgrade	500,000
Parks Improvements	100,000
Conversion of lights to LED	75,000
Comfort site, Public Works amenities	150,000
Community Survey	25,000
Total	1,593,000

City of Vadnais Heights MN
Annual Budget
Cost Summary
General Fund - By Department

Department	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	2026 vs 2025 % Change	explanation
Community Development	\$ 366,284	\$ 431,989	\$ 431,277	\$ 457,541	\$ 519,945	\$ 660,431	\$ 735,288	\$ 74,857	11.33%	
Engineering	111,413	121,954	314,681	315,400	335,151	363,346	399,625	36,279	9.98%	
City Council	60,052	59,303	59,326	74,388	78,673	128,675	118,675	(10,000)	-7.77%	
Administration	533,396	583,659	567,694	677,980	698,638	733,953	824,993	91,040	12.40%	
Funding for Outside Agencies	57,100	62,523	67,860	70,596	88,000	90,187	98,650	8,463	9.38%	
Finance	311,618	305,429	328,488	353,359	376,695	393,416	426,456	33,040	8.40%	
Legal Services	145,114	153,518	159,825	183,000	185,000	220,000	230,000	10,000	4.55%	
City Hall	216,855	221,279	252,472	294,948	306,154	338,204	350,050	11,846	3.50%	
Technology Support	122,696	124,690	119,672	167,677	188,000	220,000	233,000	13,000	5.91%	
Sheriff, Dispatch, CAD, Misc.	1,497,434	1,567,718	1,608,343	1,843,072	1,973,179	2,091,624	2,338,682	247,058	11.81%	
Fire Protection	1,197,651	1,316,176	1,366,055	1,483,297	1,631,411	1,852,406	2,068,731	216,325	11.68%	
Central Garage Facility	346,453	356,587	357,897	349,815	419,174	450,437	485,374	34,937	7.76%	
Street Maintenance	496,468	456,844	627,576	865,101	932,969	1,042,556	1,118,784	76,228	7.31%	
Parks and Recreation	656,061	635,954	746,097	741,837	905,018	1,009,429	1,054,700	45,271	4.48%	
Commons	111,557	151,824	158,373	201,300	213,350	219,175	218,248	(927)	-0.42%	
General Fund Total	\$ 6,230,152	\$ 6,549,447	\$ 7,165,636	\$ 8,079,311	\$ 8,851,357	\$ 9,813,839	\$ 10,701,256	\$ 887,417	9.04%	

City of Vadnais Heights MN
Annual Budget
Revenue Detail

General Fund

Description	Code	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2026 vs. 2025 \$ Change	Explanation
Taxes										
Property Taxes	31010	\$ 3,988,919	\$ 4,085,669	\$ 4,499,697	\$ 5,347,063	\$ 6,160,957	\$ 6,920,828	\$ 7,505,498	\$ 584,670	
Delinquent Taxes	31011	15,619	97,766	17,138	(93,659)				-	
Property Tax Penalty	31012	749	867	312	1,115	1,000	1,000	1,000		
Sub-Total - Tax Levy		\$ 4,005,287	\$ 4,184,302	\$ 4,517,147	\$ 5,254,519	\$ 6,161,957	\$ 6,921,828	\$ 7,506,498	\$ 584,670	
State Aids/Other Governments										
State Highway Aid	32012	\$ 141,185	\$ 146,961	\$ 143,747	\$ 145,849	\$ 145,000	\$ 145,000	\$ 180,000	\$ 35,000	
State Fire Relief Association Aid	32015	-	-	-	107,823		123,000	126,000	3,000	
Other State Monies	32016	998,037	29,808	6,510	26,016	6,600	15,000	30,000	15,000	
Sub-Total		\$ 1,139,222	\$ 176,769	\$ 150,257	\$ 279,688	\$ 151,600	\$ 283,000	\$ 336,000	\$ 53,000	
Licenses/Fees										
Cable Franchise Fee	32021	\$ 149,935	\$ 156,709	\$ 154,415	\$ 150,020	\$ 152,000	\$ 150,000	\$ 140,000	\$ (10,000)	
Miscellaneous Other	32022	3,010	2,200	4,260	5,765	4,000	4,000	15,000	11,000	
Liquor	32040	13,170	30,385	31,140	30,460	32,000	30,000	32,000	2,000	
Contractors	32042	7,370	12,660	12,000	11,100	8,000	8,000	15,000	7,000	
Animal Licensing	32045	6,009	1,209	5,130	765	5,200	800	5,200	4,400	
Fire Occupancy Certificates	32047	20,970	9,810	103,809	68,212	105,000	80,111	80,000	(111)	
Sub-Total		\$ 200,464	\$ 212,973	\$ 310,754	\$ 266,322	\$ 306,200	\$ 272,911	\$ 287,200	\$ 14,289	
Customer Charges:										
Community Development										
Building Permits	32050	\$ 261,669	\$ 929,184	\$ 710,037	\$ 976,963	\$ 500,000	\$ 500,000	\$ 590,000	\$ 90,000	
Miscellaneous Licenses & Permits	32060	20,648	56,458	38,597	45,631	28,000	30,000	42,000	12,000	
Consultant Payments	34018	28,800	31,975	19,850	17,226	22,000	18,000	35,000	17,000	
Sub-Total		\$ 311,117	\$ 1,017,617	\$ 768,484	\$ 1,039,820	\$ 550,000	\$ 548,000	\$ 667,000	\$ 119,000	
General Government										
General	34010	\$ 10,550	\$ 9,197	\$ 7,279	\$ 21,727	\$ 7,000	\$ 7,000	\$ 10,000	\$ 3,000	
Business subsidy Apps/Fees	34013	300	5,000	11,100	28	5,000	1,000	1,000	-	
Utilities, Solid Waste	34013	386,500	386,500	532,000	532,000	532,000	532,000	532,000	-	
Lease of Property	34014	223,779	215,659	219,370	222,757	200,000	210,000	230,000	20,000	
Interest Earnings	36011	49,751	(3,447)	(77,505)	243,907	40,000	100,000	126,000	26,000	
Donations	36012	-	3,254	-	600	-	-	-	-	
Sale of Goods and Property	36013	-	-	-	-	500	500	500	-	
Refunds and Reimbursements	36015	113,776	137,839	122,900	101,946	60,000	80,000	86,858	6,858	
Sub-Total		\$ 784,656	\$ 754,002	\$ 815,144	\$ 1,122,965	\$ 844,500	\$ 930,500	\$ 986,358	\$ 55,858	
Public Safety										
Court Fines	33010	\$ 15,177	\$ 28,521	\$ 24,378	\$ 24,735	\$ 26,000	\$ 24,000	\$ 24,000	\$ -	
Public Safety	34011	-	979	864	15	1,000	500	2,100	1,600	
False Alarm	34015	9,193	9,260	11,597	11,105	10,000	10,000	11,000	1,000	
Charitable Gambling Fees	36021	99	66	33	-	100	100	100	-	
Sub-Total		\$ 24,469	\$ 38,826	\$ 36,872	\$ 35,855	\$ 37,100	\$ 34,600	\$ 37,200	\$ 2,600	
Public Works and Recreation										
Special Assessments	32033-5	\$ 4,669	\$ 4,920	\$ 3,654	\$ 12,955	\$ 5,000	\$ 5,000	\$ 6,000	\$ 1,000	
Recreation	34016	29,484	73,346	74,426	84,327	75,000	80,000	95,000	15,000	
Commons rentals	34021-4	101,914	152,832	197,032	239,087	220,000	238,000	280,000	42,000	
Sub-Total		\$ 136,067	\$ 231,098	\$ 275,112	\$ 336,369	\$ 300,000	\$ 323,000	\$ 381,000	\$ 58,000	
Transfers In										
Other	37010	-	-	-	-	-	-	-	-	
Use of General Fund Reserves	37010	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	
Stormwater	37010	50,000	50,000	150,000	400,000	400,000	400,000	400,000	-	
Water	37010	400,000	400,000	300,000	50,000	50,000	50,000	50,000	-	
Sewer	37010	500,000	500,000	500,000	500,000	500,000	500,000	500,000	-	
Sub-Total		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	
Fund Total		\$ 7,101,282	\$ 7,115,587	\$ 7,373,770	\$ 8,835,538	\$ 8,851,357	\$ 9,813,839	\$ 10,701,256	\$ 887,417	

City of Vadnais Heights MN
Annual Budget
Community Development

ACTIVITY SCOPE

This department provides for community development, economic development, code enforcement, building inspections and planning services. Functions of the department include: the city's land use planning program, community development and redevelopment, interpretation of City Code, special projects, and transportation/public transit. Specific duties include providing information to the public, working with developers/construction builders, working through the development review process, conducting research and preparing detailed reports, and analyzing policies and development policy alternatives for consideration. Additionally, the Planning/Community Development Director serves the Planning Commission, Development Review Committee and City Council as well as city staff liaison to the VHEDC Board and its various subcommittees. The position also represents the city at VHEDC, White Bear Lake Chamber and other various functions. The department also provides for a full-time Building Official, Building/Code Enforcement Inspector and a Permit Clerk.

FUTURE OBJECTIVES

1. Continue review of NE quadrant of city center land development and implement small area plan policies.
2. Continue to assist property owners in marketing vacant properties.
3. Continue to implement Comprehensive Plan goals, objectives and zoning controls as needed.
4. Complete development of City Center.
5. Identify long-term vision for development and redevelopment of older properties.
6. Implement Comprehensive Housing Study policies.
7. Review and update City Code.
8. Continue the sustaining program with the VHEDC.
9. Enforce property maintenance regulations.

PROGRAMS

Type

1. Planning Administration - Plan, coordinate and implement the city's land use planning program (long-range planning, current planning, and ordinance administration); serve the Planning Commission, City Council and Development Review Committee; work with applicants and developers, conduct research and prepare detailed staff reports; make presentations and provide information at public meetings, and review zoning and subdivision applications. Review and update city code; write ordinances.
2. Public Information/Assistance - Provide information to the public; work with developers and property owners on land use and zoning requests.
3. Building and Zoning Permitting - Conduct plan review, process building/zoning permits, assist builders in code compliance, conduct inspections.
4. Department Administration - Administer, update, monitor, enforce the zoning, subdivision, development agreement, bond administration, and building codes as well as land use permits; issue zoning permits for signs fences, and driveways.
5. Review public transit issues.
6. Code enforcement.

BUDGET COMMENTARY AND SUMMARY

In 2016, the city hired a new full time staff person to serve as the Planner/Community Development Director. Contracted planning services will continue as needed at a minimal cost to the City. In 2025, a Building/Code Enforcement Inspector was added to address code violations and provide backup to the Building Official.

City of Vadnais Heights MN
Annual Budget

Department: Community Development
Fund - Department Number: 101-110
Department Head: City Planner

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Personnel Services									
Salaries (4.0 FTE's)	\$ 193,311	\$ 248,457	\$ 264,051	\$ 299,879	\$ 319,596	\$ 409,065	\$ 445,546	\$ 36,481	
Overtime			39	5,293	2,398			-	
Part-time Employees								-	
PERA	14,107	18,634	20,718	22,804	23,828	30,680	33,416	2,736	
FICA/Medicare	16,165	19,260	21,458	23,538	25,819	31,698	34,236	2,538	
Insurance, deferred comp	25,416	39,486	44,102	42,401	50,750	84,160	89,489	5,329	
Worker's Comp Premium	1,491	1,778	1,820	1,087	2,026	2,828	2,101	(727)	
Sub-Total	\$ 250,490	\$ 327,615	\$ 352,188	\$ 395,002	\$ 424,417	\$ 558,431	\$ 604,788	\$ 46,357	
Materials and Supplies									
Operating Supplies	\$ 38,232	\$ 2,970	\$ 1,623	\$ 2,240	\$ 1,793	\$ 5,000	\$ 5,000	\$ -	
Sub-Total	\$ 38,232	\$ 2,970	\$ 1,623	\$ 2,240	\$ 1,793	\$ 5,000	\$ 5,000	\$ -	
Contractual Services									
Professional Service Fees	\$ 27,703	\$ 35,762	\$ 30,415	\$ 14,181	\$ 9,436	\$ 20,000	\$ 20,000	\$ -	
Consulting Planner								-	
Telephone	613	1,058	976	882	1,362	2,000	2,000	-	
Utilities								-	
Memberships & Dues	1,200	2,544	1,398	1,582	1,765	5,000	5,000	-	
Training and Subsistence	1,413	614	3,483	2,240	4,465	7,500	7,500	-	
Bldg. Official training/certification								-	
AICP certification, misc. conferences								-	
Mileage and Travel	541	-	233	352	3,718	5,000	5,000	-	
Advertising and Publishing	7,753	4,998	4,326	3,981	5,157	6,000	6,000	-	
Miscellaneous Contractual	37,627	54,659	35,835	34,440	43,303	50,000	80,000	30,000	abatement efforts
Planning Commission stipends								-	
Planning Commission meeting recorder								-	
building inspection services								-	
software support								-	
Fees/licenses/permits	712	1,769	800	1,018	69	1,500	-	(1,500)	
Sub-Total	\$ 77,562	\$ 101,404	\$ 77,466	\$ 58,676	\$ 69,275	\$ 97,000	\$ 125,500	\$ 28,500	
Operations Total	\$ 366,284	\$ 431,989	\$ 431,277	\$ 455,918	\$ 495,485	\$ 660,431	\$ 735,288	\$ 74,857	

City of Vadnais Heights MN
Annual Budget
Engineering

ACTIVITY SCOPE

This Department provides engineering services for capital construction projects. These activities include feasibility analysis, construction design, contract administration, project inspection and general public works record keeping. The Public Works Director leads staff in day to day operations and oversees maintenance of public infrastructure. Supervision duties for the Building Department staff have been returned to the Community Development Director/City Planner.

FUTURE OBJECTIVES

1. Design, construction and administration of capital improvements in accordance with the 10-year Capital Improvement Plan and the adopted current year budget.
2. Coordinate and identify various public works infrastructure maintenance needs.
3. Coordinate public infrastructure improvements to support new commercial, industrial, and residential developments with MnDOT, Ramsey County, and developers. Integrate development services functions of the city.
4. Annual Streets Program
5. Provide support to other City departments, particularly Planning and Community Development.
6. Plan for future infrastructure reconstruction and maintenance. Establish utility rates to ensure viability of future projects balanced with affordability for residents and businesses.

PROGRAMS

<u>Type</u>	<u>Resource Allocation</u>
1. Street/Trail Design and Inspection - Systematically maintain city street/trail system through timely construction, maintenance, and reconstruction.	30%
2. Water/Sewer/Storm Sewer Infrastructure - Assure protection of public investment and availability of quality service through proper maintenance and design of water/sewer/storm sewer infrastructure.	30%
3. Engineering Administration - Oversee, conduct and evaluate relationships with consultants, county, state and federal agencies; develop efficient policies with regard to engineering, planning & community development functions.	10%
4. Development Support - Review and coordinate improvements to infrastructure in support of new developments and review applications.	10%
5. Coordinate/supervise Public Works and Parks and Recreation Departments.	20%

BUDGET COMMENTARY AND SUMMARY

Management of the city's aging infrastructure system continues to take more of the Public Works Director's time. To help manage projects the City contractors with Short Elliot Hendrickson (S.E.H.) for engineering services. This relationship provides the city with resources unavailable to city staff, and expertise in many areas. The costs of construction projects continue to increase and as a percentage of the project, so do the engineering costs. The overall increase in the 2026 Engineering budget is 9.98%, or \$36,279.00. Personnel services increased by 29,779.00, or 82% of the overall increase.

City of Vadnais Heights MN
Annual Budget

Department: Engineering
Fund - Department Number: 101-140
Department Head: City Engineer/Public Service Director

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Personnel Services									
Salaries (2.0 FTE's)	\$ 63,076	\$ 66,759	\$ 211,117	\$ 209,531	\$ 236,569	\$ 239,573	\$ 263,162	\$ 23,589	
Overtime			\$ 355	\$ 875			\$	\$	
PERA	4,592	4,831	15,660	14,730	17,365	17,968	19,737	1,769	
FICA/Medicare	4,557	4,796	16,505	16,182	18,790	18,549	20,188	1,639	
Insurance, deferred comp	6,190	3,563	28,590	26,882	35,927	43,131	46,312	3,181	
Worker's Comp Premium	478	503	1,497	738	1,696	1,725	1,326	(399)	
Sub-Total	\$ 78,893	\$ 80,452	\$ 273,724	\$ 268,938	\$ 310,347	\$ 320,946	\$ 350,725	\$ 29,779	
Materials and Supplies									
Miscellaneous Supplies	\$ 3,336	\$ -	\$ 3,875	\$ 3,480	\$ 101	\$ 1,500	\$ 3,000	\$ 1,500	1/4 GPS Unit
Sub-Total	\$ 3,336	\$ -	\$ 3,875	\$ 3,480	\$ 101	\$ 1,500	\$ 3,000	\$ 1,500	
Contractual Services									
Professional Service Fees	\$ 28,985	\$ 41,071	\$ 30,447	\$ 23,061	\$ 20,993	\$ 32,000	\$ 32,000	\$ -	
Telephone	73	-	-	-	900	1,500	1,500	-	
Memberships and Dues	123	-	-	-	233	250	250	-	
Training & Subsistence	-	-	922	2,211	1,546	3,000	3,000	-	
Mileage					3,600	4,000	4,000	-	
Contractual Services			5,583		12,380	4,000	5,000	5,000	Misc. Eng. Services
Fees, licenses, permits	3	431	130		23	150	150	-	
Sub-Total	\$ 29,184	\$ 41,502	\$ 37,082	\$ 25,272	\$ 39,675	\$ 40,900	\$ 45,900	\$ 5,000	
Operations Total	\$ 111,413	\$ 121,954	\$ 314,681	\$ 297,690	\$ 350,123	\$ 363,346	\$ 399,625	\$ 36,279	

City of Vadnais Heights MN Annual Budget City Council

ACTIVITY SCOPE

This department provides for the elected representatives of the community which exercise legislative control over matters of policy as established by state law. The City Council is comprised of a Mayor and four Councilmembers. These officials are elected at-large with the Mayor serving a two-year term, while Council Members serve staggered, four-year terms. Vadnais Heights is governed by the Plan A form of government. Under this form of government, the City Council is responsible for the hiring and dismissal of all personnel. The City Council also participates on, and appoints members to, several advisory commissions. Current commissions include: Health and Public Safety Commission, Parks, Recreation, and Trails Commission and the Planning Commission. Additionally, the Council participates on and administers several committees and commissions.

FUTURE OBJECTIVES

1. Identify long term vision for the Community through goals session process.
2. Continue to improve communication to the community via website, social media and newsletter.
3. Continue to provide staff the resources to be successful.
4. Identify plan for Infrastructure Program for streets and stormwater through the approved CIP.
5. Continue efforts for economic development in NE corner of City Center District.
6. Identify strategies to address rising costs of public safety needs.
7. Identify plan for reinvestment in residential housing stock and implement goals of housing study.
8. Improve City trail and sidewalk system throughout the community with focus Vadnais Blvd. trail in pursuit of State bonding dollars
9. Build on relationship with VHEDC.
10. Continue to plan for a renovated fire station
11. Support and implement parks and trails master plan.
12. Support and implement Natural Resource Specialist findings and recommendations, particularly as it relates to water conservation.
13. Pursue a more proactive approach to code enforcement
14. Consider options for rebranding to strengthen Vadnais Heights identity

PROGRAMS

City Government - Conduct regular and special meetings as required to determine/establish policy positions, growth directions, financial strategies; hear citizen complaints and concerns; supervise the overall conduct of local government, make zoning and other decisions as required by law.

BUDGET COMMENTARY AND SUMMARY

The budget includes funding for lobbying services to seek State funding for various projects.

City of Vadnais Heights, MN
Annual Budget

Department: City Council
Fund - Department Number: 101-210
Department Head: City Administrator

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Personnel Services									
Salaries	\$ 29,250	\$ 31,500	\$ 31,500	\$ 31,500	\$ 31,500	\$ 39,000	\$ 39,000	\$ -	
PERA								-	
FICA/Medicare	2,238	2,410	2,410	2,410	2,410	2,984	2,984	-	
Insurance, deferred comp								-	
Worker's Comp Premium	120	142	142	80	142	191	191	-	
Sub-Total	\$ 31,608	\$ 34,052	\$ 34,052	\$ 33,990	\$ 34,052	\$ 42,175	\$ 42,175	\$ -	
Materials and Supplies									
Miscellaneous Supplies	\$ 926	\$ 832	\$ 432	\$ 2,895	\$ 2,070	\$ 2,000	\$ 2,000	\$ -	
Sub-Total	\$ 926	\$ 832	\$ 432	\$ 2,895	\$ 2,070	\$ 2,000	\$ 2,000	\$ -	
Contractual Services									
Memberships & Dues	\$ 30	\$ -	\$ -	\$ 30	\$ 30	\$ 500	\$ 500	\$ -	
Training and Subistence	260	2,423	2,726	6,730	5,823	10,000	10,000	-	
Long-range planning								-	
LMC conference and training								-	
Advertising and Publishing	21,703	19,548	22,112	23,582	26,378	24,000	24,000	-	
Newsletter - 3 issues, News and Views - weekly notices								-	
Miscellaneous Contractual	5,525	2,416	-	2,354	17,750	50,000	40,000	(10,000)	
Meeting minutes, other contractual								-	
Fees/licenses/permits		32	4					-	
Sub-Total	\$ 27,518	\$ 24,419	\$ 24,842	\$ 32,696	\$ 49,981	\$ 84,500	\$ 74,500	\$ (10,000)	
Operations Total	\$ 60,052	\$ 59,303	\$ 59,326	\$ 69,581	\$ 86,103	\$ 128,675	\$ 118,675	\$ (10,000)	

City of Vadnais Heights MN
Annual Budget
Department: Administration

ACTIVITY SCOPE

This department provides administrative direction for the city as directed by the City Council, state law, and job descriptions. The City Administrator serves as chief administrative officer for the city, ensuring that the laws, ordinances, resolutions and the direction of the City Council are enforced and implemented. Moreover, the City Administrator is responsible for overseeing the overall operations of all city departments. The City Administrator's responsibilities also involve management of the official records and documents of the city. These responsibilities are jointly handled with the Assistant City Administrator and other staff members.

The human resources function, performed by the Assistant City Administrator, includes management of employee compensation agreements, state and federal mandates related to personnel issues, special training of employees, employee recognition, and maintenance of personnel files. A human resources consultant is retained to assist with personnel management as necessary. Responsibilities for the receptionist/clerical duties at city hall are managed by this department. Administration staff provides several services for the community including: office staffing for receptionist, licensing, elections, public relations, legislative overview, community development/zoning applications, communications - including website updating, posting legal notices, and in general, assisting other departments as deemed necessary by the City Administrator.

FUTURE OBJECTIVES

1. Assist City Council in implementing goals and policies for development and the overall direction of the community.
2. Provide direction and leadership on major city projects, including capital improvements, budget management, performance evaluation, legislative policy, legal matters and long-range planning.
3. Work with VHEDC to support the business community
4. Assist in Comprehensive Plan implementation and the updating of city codes.
5. Manage and improve parks & recreation programs
6. Continue employee succession planning efforts by documenting work responsibilities in anticipation of several upcoming retirements of long-tenured employees.
7. Explore partnership opportunities with neighboring communities in an effort to share resources.
8. Continue to implement direction and goals of City Administrator and City Council.
9. Continue to provide staff lead on economic development opportunities and assist Community Development Director.
10. Manage communication efforts via newsletter, website and social media
11. Work with Fire Chief to lead the renovation and financing of south Fire Station
12. Work with Public Works Director and Natural Resource Specialist to assist in City's response to White Bear Lake Litigation
13. Work with staff to identify funding strategies for newly formed Parks and Trails Master Plan

PROGRAMS

Type	Resource Allocation
1. General Operations - Manage overall operation of the city structure, including administrative policy making, operational plan development, and departmental guidance.	20%
2. City Council Coordination - Coordinate the activities of the City Council; preparation of agendas, development of analysis and recommendations of various legislative matters, preparation of special reports, and coordination of public relations and communications.	20%
3. Budget Administration - Supervise financial planning activities in the form of budget development, establishment of economic goals, capital planning, and financial alternatives.	10%
4. Personnel Management - Manage and administer personnel policies and programs, including compensation practices, labor/employee relations, contract negotiations, and staff recruitment.	15%
5. Document Administration - Develop, coordinate and direct various proposals, agreements, contracts and licensing procedures involved in the course of the city's functions.	10%
6. City Hall staffing and work operations.	25%

BUDGET COMMENTARY & SUMMARY

The City Administrator continues to explore opportunities for improvement. Over the next year, the City Administrator plans to make recommendations for long-term budget implications. The City needs to implement a equipment replacement program and street replacement program. The City Administrator will work with department heads to implement long term goals of each department that support the goals of the City Council.

City of Vadnais Heights MN
Annual Budget

Department: Administration
Fund - Department Number: 101-220
Department Head: City Administrator

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Personnel Services									
Salaries (4.5 FTE's)	\$ 391,046	\$ 391,921	\$ 387,026	\$ 422,798	\$ 455,003	\$ 467,890	\$ 523,836	\$ 55,946	
Overtime									
PERA	28,296	29,267	29,654	31,675	33,938	35,092	39,288	4,196	
FICA/Medicare	28,592	29,057	29,939	31,477	35,429	36,205	40,187	3,982	
Insurance, deferred comp	61,369	67,636	66,558	63,334	90,257	95,497	102,142	6,645	
Worker's Comp Premium	2,960	3,049	2,834	1,567	2,654	3,369	2,640	(729)	
Sub-Total	\$ 512,263	\$ 520,930	\$ 516,011	\$ 550,851	\$ 617,281	\$ 638,053	\$ 708,093	\$ 70,040	
Materials and Supplies									
Miscellaneous Supplies	\$ 3,004	\$ 2,476	\$ 6,124	\$ 4,628	\$ 4,876	\$ 4,000	\$ 4,000	\$ -	
Sub-Total	\$ 3,004	\$ 2,476	\$ 6,124	\$ 4,628	\$ 4,876	\$ 4,000	\$ 4,000	\$ -	
Contractual Services									
Professional Service Fees	\$ 9,351	\$ 22,964	\$ 7,839	\$ 16,785	\$ 10,768	\$ 25,000	\$ 45,000	\$ 20,000	HR legal needs
HR services									
Telephone	600	600	600	600	2,350	3,900	3,900	-	
Memberships & Dues	1,486	7,420	3,196	3,184	3,241	4,000	4,000	-	
Training and Subsistence	2,131	6,121	6,740	9,276	12,551	20,000	20,000	-	
Mileage and Travel	3,027	4,523	3,835	4,101	8,065	7,000	8,000	1,000	
Advertising	758	1,650	340	902	721	1,500	1,500	-	
Employment ads, legal notices									
Miscellaneous Contractual	346	16,840	20,907	7,164	7,870	30,000	30,000	-	
Employee recognition, misc.									
Fees/licenses/permits	430	135	2,102	600	30	500	500	-	
Sub-Total	\$ 18,129	\$ 60,253	\$ 45,559	\$ 42,612	\$ 45,596	\$ 91,900	\$ 112,900	\$ 21,000	
Operations Total	\$ 533,396	\$ 583,659	\$ 567,694	\$ 598,091	\$ 667,753	\$ 733,953	\$ 824,993	\$ 91,040	

City of Vadnais Heights MN
Annual Budget
Department: Funding for Outside Agencies

ACTIVITY SCOPE

This activity provides for the funding of outside entities by the City. The City Council is responsible for determining which functions or organizations will receive City funding. These outside entities provide a wide array of services including social counseling, transportation, risk management and economic development. The City must be a member of the League of MN Cities to obtain insurance coverage from them.

FUTURE OBJECTIVES

1. Northeast Youth Family Services (NYFS) provides counseling services to troubled youth and senior citizens in our northeast metro community. Most cities in the area support them with a proportionate share.
2. Newtrax will be funded for transportation services into Vadnais Heights.
3. Continue to support VHEDC efforts where priorities align.
4. Continuing Tubman contribution.
5. Continue partnership with Many Faces

PROGRAMS

Type	Resource Allocation
1. Government connections: Ramsey County League, League of MN Cities, etc.	24%
2. Community counseling and social services	68%
3. Economic development/other	8%

BUDGET COMMENTARY & SUMMARY

This department was created in 2010. Certain contractual services, included in the Mayor and Council Department's budget prior to 2009, were moved to the Administration budget for 2009, and were moved to this newly created department in 2010. Included are memberships dues for the League of Minnesota Cities and Ramsey County League and payments for services to Northeast Youth and Family Services.

City of Vadnais Heights MN
Annual Budget

Department: Funding for Outside Agencies
Fund - Department Number: 101-230
Department Head: City Administrator

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
<i>Contractual Services</i>									
Memberships & Dues	\$ 57,100	\$ 62,523	\$ 67,860	\$ 67,532	\$ 75,895	\$ 90,187	\$ 98,650	\$ 8,463	
NYFS									
101-230-43014	\$ 33,000								
Tubman Services									
VHEDC Contributions	14,000								
Ramsey County League	20,000								
League of MN Cities	750								
White Bear Area Chamber	15,000								
Metro Cities	500								
New Trax	5,400								
	10,000								
Operations Total	\$ 57,100	\$ 62,523	\$ 67,860	\$ 67,532	\$ 75,895	\$ 90,187	\$ 98,650	\$ 8,463	

City of Vadnais Heights MN
Annual Budget
Department: Finance

ACTIVITY SCOPE

This department directs the City's financial affairs pursuant to generally accepted accounting principles. Responsibilities include initiation of financial plans, review and implementation of internal controls, safeguarding of assets and accounting of financial transactions including: payroll, accounts receivable, accounts payable, utility billing, cash and investment management, debt management, risk management, tax increment financing management, public assistance for development, and accounting control as well as facilitating the preparation of the audited financial report, budget document and Capital Improvement Plan.

FUTURE OBJECTIVES

- 1. Continue to monitor and refine accounting records for compliance with applicable accounting pronouncements.
- 2. Continue refinement of allocating expenditures to the functional department.
- 3. Continuing implementation of Springbrook Software and seek possible payment receipt upgrades.
- 4. Address TIF reporting issues; evaluate TIF districts including cash flows. Monitor pooled TIF districts' balances to ensure that they are utilized before expiration for priorities established by the City Council.
- 5. Evaluation of a long-term financial management plan. Establish funding level parameters for various capital funds.

PROGRAMS

<u>Type</u>	<u>Resource Allocation</u>
1. Direct Daily Operations - Direct daily operations such as information distribution, correspondence, response to customer complaints and inquiries relative to municipal finance, utility billing and service, and assessments.	50%
2. Employee Supervision - Supervise finance employees, including delegation of duties and responsibilities, evaluation of employee performance, coordination of specialized training and resolution of employee conflicts.	5%
3. Financial Administration - Direct and manage the use, allocation, disbursement and investment of municipal funds. Provide direction for the growth and development of the city fund structure, clearly communicating the on-going role, status and relationship of each fund to the operation of the City organization.	45%

BUDGET COMMENTARY AND SUMMARY

This budget reflects inflationary increases.

City of Vadnais Heights, MN
Annual Budget

Department: Finance
Fund - Department Number: 101-250
Department Head: City Administrator

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Personnel Services									
Salaries (2.0 FTE's)	\$ 193,223	\$ 194,803	\$ 197,384	\$ 223,839	\$ 241,130	\$ 228,065	\$ 251,108	\$ 23,043	
Overtime	-	-	-	-	-	-	-	-	
PERA	13,346	13,773	14,799	16,020	16,739	17,105	18,833	1,728	
FICA/Medicare	13,850	14,890	15,908	17,048	18,691	17,668	19,305	1,637	
Insurance, deferred comp	27,205	14,252	29,401	28,268	35,790	42,786	45,844	3,058	
Worker's Comp Premium	1,390	1,434	1,419	793	1,309	1,642	1,266	(376)	
Sub-Total	\$ 249,014	\$ 239,152	\$ 258,911	\$ 285,968	\$ 313,659	\$ 307,266	\$ 336,356	\$ 29,090	
Materials and Supplies									
Miscellaneous Supplies	\$ 270	\$ 362	\$ 48	\$ 408	\$ 1,018	\$ 500	\$ 600	\$ 100	
Sub-Total	\$ 270	\$ 362	\$ 48	\$ 408	\$ 1,018	\$ 500	\$ 600	\$ 100	
Contractual Services									
Professional Service Fees	\$ 54,525	\$ 56,456	\$ 54,177	\$ 53,656	\$ 58,585	\$ 64,000	\$ 70,000	\$ 6,000	Audit
Auditor services	-	-	-	-	-	-	-	-	
ADP payroll services	-	-	-	-	-	-	-	-	
Telephone	-	-	-	-	900	1,500	1,500	-	
Memberships & Dues	260	260	260	260	260	300	350	50	
Training and Subsistence	-	502	527	259	-	1,500	1,500	-	
GFOA annual local training, MN GFOA annual conference, other financial training as needed	-	-	-	-	-	-	-	-	
Mileage and Travel	25	216	-	249	14	350	350	-	
Advertising and Publishing	-	-	-	-	-	1,000	800	(200)	
Miscellaneous Contractual	7,524	8,481	14,565	16,615	10,572	17,000	15,000	(2,000)	
Outside services	-	-	-	-	-	-	-	-	
GFOA CAFR Certificate	-	-	-	-	-	-	-	-	
Sub-Total	\$ 62,334	\$ 65,915	\$ 69,529	\$ 71,039	\$ 70,331	\$ 85,650	\$ 89,500	\$ 3,850	
Operations Total	\$ 311,618	\$ 305,429	\$ 328,488	\$ 357,415	\$ 385,008	\$ 393,416	\$ 426,456	\$ 33,040	

City of Vadnais Heights MN
Annual Budget
Legal Services

ACTIVITY SCOPE

This activity directs overall legal services for the City, including the issuance of legal opinions, preparation of ordinances, resolutions, contracts, and agreements and conducts civil litigation. In addition, this department provides for prosecution of misdemeanor criminal violations, preparation of complaints, processing of evidence and the trial work associated with prosecution. The firm of Jensen, Bell, Converse & Erickson has served as the City Attorney since 1967. The firm's name changed to Erickson, Bell, Beckman & Quinn in 2010. The City Attorney is paid through a combination of retainers and hourly fees.

FUTURE OBJECTIVES

1. Staff is continually reviewing city codes and will be recommending updates. The city attorney and council will be consulted for final implementation direction and to conduct the necessary public hearings.
2. Monitor the procedural change requiring electronic case submittal.
3. Manage ongoing litigation issues including the White Bear Lake homeowners' litigation.

PROGRAMS

Type	Resource Allocation
1. City Prosecution - Prosecution on behalf of the City for misdemeanor, criminal violations, and preparation of complaints.	50%
2. Civil Counsel - Provide general legal advice to the council and administration; perform routine legal services, and defend City in the civil process.	45%
3. Specialized Legal Services - Provide specialized legal services in the area of labor law and workers compensation, etc.	5%

BUDGET COMMENTARY AND SUMMARY

In general, prosecution work has increased along with housing and commercial development in the city. Vehicle forfeiture activity has increased with increased DWI awareness and enforcement. Additionally, city attorney review will become more commonplace as it relates to contract development with developers and city contractors.

City of Vadnais Heights MN
Annual Budget
City Hall

ACTIVITY SCOPE

The City Hall Department accounts for overhead items of the General Fund including telephone costs, utility costs, janitorial costs, office supplies, postage, copier rental fees and building maintenance costs. City hall was constructed in 2001; physical maintenance needs are increasing. Premiums for liability and property insurance for general fund supported activities are also charged to this department. A contingency account provides for unexpected revenue shortfalls and expenditure variances. Lastly, this department provides funding for elections and cable broadcasts of council meetings. Oversight of city hall is shared by two positions. The City Engineer/Public Service Director is in charge of physical plant and grounds aspects. The Assistant City Administrator is in charge of aesthetic appearance. The city leases city hall space to the Vadnais Lake Area Water Management Organization (VLAWMO). VLAWMO pays for space used and reimburses the city for its direct costs.

FUTURE OBJECTIVES

1. Continue on-going maintenance of city hall

BUDGET COMMENTARY AND SUMMARY

This Department contains a contingency amount which addresses unforeseen projects during the budget year.

City of Vadnais Heights MN
Annual Budget

Department: City Hall
Fund - Department Number: 101-270
Department Head: Assistant City Administrator

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Personnel Services									
Salaries	\$ 2,609	\$ 1,992	\$ 2,106	\$ 2,261	\$ 2,342	\$ 2,500	\$ -	\$ (2,500)	contacted services out
Election Officials									
Cable Technician	93		52						
Overtime	7		4						
PERA	207	152	165	173	179	191		(191)	
FICA/Medicare	-					56		(56)	
Insurance, deferred comp						7		(7)	
Worker's Compensation Premium	8	6	6	4	7				
Sub-Total	\$ 2,924	\$ 2,150	\$ 2,333	\$ 2,438	\$ 2,528	\$ 2,754	\$ -	\$ (2,754)	
Materials and Supplies									
Miscellaneous Supplies	\$ 16,022	\$ 10,730	\$ 20,179	\$ 7,955	\$ 33,564	\$ 23,000	\$ 35,000	\$ 12,000	
Building Supplies	478	86	-	643	991	1,000	4,000	3,000	
Landscape Supplies	-	249	-	-	-	1,000	4,000	3,000	
Sub-Total	\$ 16,500	\$ 11,065	\$ 20,179	\$ 8,598	\$ 34,555	\$ 25,000	\$ 43,000	\$ 18,000	
Contractual Services									
Professional Service Fee	\$ -	\$ 810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Telephone	5,326	7,508	14,338	5,386	5,837	16,500	10,000	(6,500)	
Utilities	29,270	30,772	43,484	38,070	24,957	41,000	39,000	(2,000)	Increased mailings/postcards, engagement efforts
Postage	7,099	7,000	7,012	7,000	5,558	10,000	12,000	2,000	Increased costs to healthcare
Insurance	64,705	64,306	66,491	74,187	75,764	80,000	90,000	10,000	
Equipment & Vehicle Maintenance	10,093	10,316	8,927	13,853	10,286	12,000	12,000	-	
Buildings & Grounds Maintenance	33,373	26,033	26,988	43,292	51,752	45,000	53,000	8,000	
HVAC systems, janitorial services, other misc. needs									
Miscellaneous Contractual	46,670	60,527	35,874	50,758	51,850	55,000	40,000	(15,000)	Hearing judges, increased election costs
Election support - County, other misc.									
Fees/licenses/permits	781	753	829	1,184	921	850	950	100	
Refunds/reimbursements	114	39	12	927	(44)	100	100	-	
Contingency	-	-	26,005	-	-	50,000	50,000	-	
Sub-Total	\$ 197,431	\$ 208,064	\$ 229,960	\$ 234,657	\$ 226,881	\$ 310,450	\$ 307,050	\$ (3,400)	
Operations Total	\$ 216,855	\$ 221,279	\$ 252,472	\$ 245,693	\$ 263,964	\$ 338,204	\$ 350,050	\$ 11,846	

City of Vadnais Heights MN
Annual Budget
Department: Technology Support

ACTIVITY SCOPE

This activity provides for the maintenance of technology hardware and software that benefit all departments, including maintenance contracts, VOIP telephone service, WIFI provision, remote access, security issues and network maintenance.

FUTURE OBJECTIVES

1. Continue assessment of existing computer hardware and software; monitor plan for recommended equipment replacement and/or upgrades.
2. Continue to provide meaningful, cooperative input to the Metro-INET joint powers group.
3. Continue to ensure reliable, efficient network operations.

PROGRAMS

<u>Type</u>	<u>Resource</u>
1. Network Maintenance and Support - These services are provided through the city's joint powers agreement with the Metro-INET group. Support and maintenance includes email administration, network administration, hardware maintenance, technology support and repairs and maintenance for PC's and printers as needed.	70%
2. Annual Software Maintenance and Supplies - Annual service agreements with various software vendors to ensure appropriate upgrades and system maintenance, plus costs for repairs not currently under contract.	30%

BUDGET COMMENTARY AND SUMMARY

The Metro-INET partnership continues to provide enhanced service levels, lower costs for technology-related items and access to technology that would be financially out of reach for the City on its own.

City of Vadnais Heights MN
Annual Budget

Department: Technology Support
Fund - Department Number: 101-280
Department Head: City Administrator

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
<i>Materials and Supplies</i>									
Miscellaneous Supplies	\$ 8,630	\$ 12,350	\$ 5,672	\$ 535	\$ 11,828	\$ 16,000	\$ 18,000	\$ 2,000	
Sub-Total	\$ 8,630	\$ 12,350	\$ 5,672	\$ 535	\$ 11,828	\$ 16,000	\$ 18,000	\$ 2,000	
<i>Contractual Services</i>									
Professional Service Fees	\$ 108,840	\$ 112,340	\$ 114,000	\$ 150,672	\$ 167,076	\$ 200,000	\$ 210,000	\$ 10,000	Metro-INET
Metro-INET support, city website									
Laserfiche, telephone system						4,000	5,000	1,000	
Equipment & Vehicle Maintenance	5,226	-	-	-	-				
Software and hardware support									
Sub-Total	\$ 114,066	\$ 112,340	\$ 114,000	\$ 150,672	\$ 167,076	\$ 204,000	\$ 215,000	\$ 11,000	
Operations Total	\$ 122,696	\$ 124,690	\$ 119,672	\$ 151,207	\$ 178,904	\$ 220,000	\$ 233,000	\$ 13,000	

City of Vadnais Heights MN
Annual Budget
Public Safety

ACTIVITY SCOPE

Police protection and animal control services are provided through contractual agreements with the Ramsey County Sheriff. The service offerings include patrol, traffic enforcement, crime prevention, and criminal investigation, apprehension and animal control. Dispatch services are now provided by a separate Ramsey County Department which provides services for the majority of police and fire departments within Ramsey County. This service originated with the implementation of the 800 MHz radio system. This system seems to provide better communication capabilities for emergency providers in times of disaster, but service providers are still on an implementation curve for setting acceptable standards and protocol for communities and the Sheriff's Department. However, the general perception is that service levels have improved since additional call-takers and dispatchers were hired.

FUTURE OBJECTIVES

1. The Ramsey County Sheriff lost Falcon Heights in 2024. This change increased the overhead costs related to the operation for remaining cities.
2. The cost for dispatch services decreased significantly as the costs are allocated on three year averages of 911 calls for service with a maximum 40% cost to communities and 60% paid by county taxes. Rates are adjusted on a three year rolling average and are influenced by fluctuations in annual calls relative to other member cities. CAD operating costs are allocated using the same 60/40 split used for the operating budget.
3. The animal control program started in 2013 continues to be a great addition to the city budget. In 2018, the city changed to St. Paul animal shelter at a higher cost.
4. Body worn Cameras continue to be an expense. New training mandates will require new costs.
5. Inflationary pressures and challenges to recruit talent to the profession impact the budget.

BUDGET COMMENTARY AND SUMMARY

Detailed rationale for the projected increase in the 2026 budget are included in the budget packet.

City of Vadnais Heights MN
Annual Budget

Department: Sheriff, Dispatch, CAD, Misc.
Fund - Department Number: 101-310
Department Head: City Administrator

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Contractual Services									
Professional Service Fees:									
Ramsey County patrol services	\$ 1,496,974	\$ 1,567,263	\$ 1,607,853	\$ 1,821,087	\$ 2,053,673	\$ 1,973,111	\$ 2,210,657	\$ 237,546	
Dispatch/CAD						95,381	\$ 123,125	27,744	
Animal services						3,500	\$ 1,500	(2,000)	
Radio services						3,700	\$ 2,400	(1,300)	
Miscellaneous Contractual	460	455	490	515	500	1,600	\$ 1,000	(600)	
Health and Public Safety Commission stipends, other misc. public safety items									
Fees/licenses/permits									
Sub-Total	\$ 1,497,434	\$ 1,567,718	\$ 1,608,343	\$ 1,821,602	\$ 2,054,173	\$ 2,077,292	\$ 2,338,682	\$ 261,390	
Operations Total	\$ 1,497,434	\$ 1,567,718	\$ 1,608,343	\$ 1,821,602	\$ 2,054,173	\$ 2,077,292	\$ 2,338,682	\$ 261,390	

ACTIVITY SCOPE

The Fire Department provides a variety of services; some of its activities are typically performed by separate departments in other cities. **Emergency Response** - The Fire Department provides emergency response and related services for the community 24 hours per day, 7 days a week. Specific services include: fire suppression, emergency rescue, fire investigation, hazardous materials response and emergency medical activities. **Code Enforcement/Inspections** - In addition to responding to emergencies during the normal workday, full-time staff work in the following areas: Fire Department administration, fire prevention programs, pre-plan inspections, fire code enforcement, fire investigations, new construction plan review, sprinkler plan review, rental housing inspections. **Training/Public Events/Maintenance** - All Fire Department employees are certified EMT's and must fulfill multiple required training drills and re-certifications annually. Full-time staff coordinate required training, fire-safety education programs and equipment and building maintenance. Attendance at community events bolsters support for the community.

FUTURE OBJECTIVES

1. Increase shift staffing to align with national fire standards and best practices, improve operational efficiency, and reduce wear on larger apparatus by enabling more effective crew deployment.
2. Enhance station conditions to reduce occupational cancer risks, support mental health, and improve overall accommodations and quality of life for personnel.
3. Actively recruit personnel to fill staffing needs while implementing strategies to retain existing staff. This is an ongoing initiative to ensure adequate and consistent workforce levels.
4. Update and optimize the Capital Improvement Plan (CIP) to ensure timely replacement of equipment before it exceeds its expected service life.
5. Fire Certificate of Occupancy Program - ensure all commercial buildings and rental properties are inspected on a regular basis.
5. Transition City code enforcement responsibilities to Community Development department.

PROGRAMS

Type	Resource Allocation	Resource Allocation	Resource Allocation
1. Administration, reporting and recordkeeping	Fire Chief	40% Administrative Assistant	40%
2. Fire Suppression & EMS - Time spent in a 24 hour day that is actually involved with fire suppression, rescue, medical and public service responses	Full-time employees	10% Paid-on-call staff	50%
3. Annually conduct rental housing and business license inspections. Conduct pre-planning inspections, fire inspections, city code enforcement activities, new construction plan review, sprinkler system plan review, daycare inspections and record maintenance and administration activities. Respond to citizen complaints involving city ordinances	Paid-on-call staff	0% Fire Technician	45%
	Fire Chief	35% Fire Technician/Code Enforcer	50%
	Administrative Assistant	45% Fire Technician	20%
4. Training - Firefighters train on a regular basis - every Monday morning and evening of each week. Full-time staff maintains training records, enforces compliance for mandatory training and maintains records/documents for required certifications. Full-time staff develop training and participate in training along with paid-on-call firefighters.	Paid-on-call staff	40% Fire Technician	20%
	Fire Chief	10% Fire Technician/Code Enforcer	10%
	Administrative Assistant	5% Fire Technician	10%
	Fire Technician	10%	10%
5. Maintenance - Full-time firefighters are responsible for all maintenance of vehicles, equipment, the stations and surrounding grounds.	Fire Technician/Code Enforcer	15%	15%
	Fire Technician	45%	45%
6. Fire Prevention and Public Education - Personnel provide many public education opportunities to schools, civic groups and other requestors for educational presentations. Community event participation provides opportunities for further education. Operation of the child car seat inspection/education program.	Paid-on-call staff	10% Fire Technician	10%
	Fire Chief	5% Fire Technician/Code Enforcer	10%
	Administrative Assistant	5% Fire Technician	10%
	Fire Chief	10% Fire Technician/Code Enforcer	5%
7. Emergency Management - Maintain outdoor warning devices. Support local housing associations and the business community with emergency planning. Review preparedness, response and recovery plans for the city	Administrative Assistant	5% Fire Technician	5%
	Fire Technician	5%	5%

BUDGET COMMENTARY AND SUMMARY

The Vadnais Heights Fire Department remains committed to delivering high-quality Fire and EMS services to the residents of Vadnais Heights and surrounding communities. As part of our ongoing responsibility to ensure public safety, the department continually evaluates its response capabilities and service delivery models. To meet the increasing demand for services, driven by rising call volumes and the growing complexity of emergency response, the department is focused on strategic improvements. These include investing in advanced training and education, updating apparatus and rescue equipment, and enhancing staffing models. Competitive compensation continues to be a key factor in attracting and retaining qualified personnel in an increasingly competitive fire service labor market. Call volume has consistently increased year after year, placing additional demands on our personnel and resources. At the same time, evolving national standards and best practices require more advanced training in both firefighting tactics and EMS care.

City of Vadnais Heights MN
Annual Budget

Department: Fire Protection
Fund - Department Number: 101-320
Department Head: Fire Chief

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Personnel Services									
Salaries - Full time (6 FTEs)	\$ 382,248	\$ 449,825	\$ 496,009	\$ 545,932	\$ 563,922	\$ 596,678	\$ 704,061	\$ 107,383	new position July 1
Overtime	50	262	204	788	122	-	30,373	30,373	
Salaries - Paid on-call	357,908	365,635	375,174	396,283	428,065	460,000	483,000	23,000	
Duty Crew Staffing Pay									
Call Back Pay									
Activity Pay									
Training Pay									
PERA	57,995	70,015	81,440	84,380	88,960	98,230	124,619	26,389	
FICA/Medicare	36,249	37,713	39,691	42,152	46,020	48,476	47,619	(857)	
State Pension Contribution				107,823	121,450	123,000	126,000	3,000	
Insurance, deferred comp	59,051	69,676	88,204	85,320	111,023	143,732	154,478	10,746	
Worker's Comp Premium	35,529	42,093	47,630	26,114	49,258	51,390	46,169	(5,221)	
Sub-Total	\$ 929,030	\$ 1,035,219	\$ 1,128,352	\$ 1,288,792	\$ 1,408,820	\$ 1,521,506	\$ 1,716,319	\$ 194,813	
Materials and Supplies									
Miscellaneous Supplies	\$ 4,041	\$ 5,150	\$ 3,424	\$ 6,277	\$ 3,337	\$ 7,000	\$ 7,210	\$ 210	
Fuels and Lubricants	9,907	11,618	12,717	13,183	17,597	17,000	17,510	510	
Building Supplies	7,981	3,557	2,976	2,502	3,807	8,000	8,240	240	
Vehicle Supplies	5,313	1,137	1,844	1,268	2,321	5,000	5,150	150	
Equipment Supplies	25,359	11,988	6,298	56,722	18,436	24,000	24,720	720	
Landscape Supplies									
Uniforms and Clothing	15,056	34,891	14,719	54,489	50,974	35,000	42,000	7,000	7 Turnouts, 5 Ice Suits, Class B Uniform LS, Pants
Sub-Total	\$ 67,657	\$ 68,341	\$ 41,978	\$ 134,441	\$ 96,472	\$ 96,000	\$ 104,830	\$ 8,830	
Contractual Services									
Telephone	\$ 8,377	\$ 7,655	\$ 5,711	\$ 5,277	\$ 5,207	\$ 9,000	\$ 9,360	\$ 360	Add shift supervisor phone
Utilities	41,074	48,288	57,181	49,886	44,905	55,000	56,650	1,650	
Memberships & Dues	5,023	1,606	3,852	1,710	1,260	4,000	4,120	120	
Training and Subsistence	28,855	43,761	30,019	50,060	56,141	38,500	40,500	2,000	
Mileage and Travel	23				575	100	103	3	
Fire Prevention and Safety	225	72				300	309	9	
Equipment & Vehicle Maintenance	28,207	14,753	3,918	3,971	9,640	20,000	20,600	600	
Bldg & Grounds Maintenance	24,665	52,727	19,046	17,159	10,719	35,000	36,050	1,050	
Building Services	25,034	4,698	25,036	12,016	11,089	25,000	25,750	750	
Vehicle Services	20,142	22,412	31,942	23,379	63,126	30,000	30,900	900	
Equipment Services	8,345	157	9,459	6,303	26,610	6,000	6,180	180	
Contractual Services	6,404	15,286	8,067	22,938	6,713	10,000	15,000	5,000	1/4 air test, hose testing, ladder testing
Fees/licenses/permits	1,558	1,201	1,494	2,775	1,479	2,000	2,060	60	
Sub-Total	\$ 197,932	\$ 212,616	\$ 195,725	\$ 195,474	\$ 237,464	\$ 234,900	\$ 247,582	\$ 12,682	
Capital Outlay									
Furniture, Equipment & Vehicle	\$ 3,032	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	
Operations Total	\$ 1,197,651	\$ 1,316,176	\$ 1,366,055	\$ 1,618,707	\$ 1,742,956	\$ 1,852,406	\$ 2,068,731	\$ 216,325	

City of Vadnais Heights MN
Annual Budget
Central Garage Facility

ACTIVITY SCOPE

The Central Garage Facility accounts for the costs of various public works and fire department vehicle support functions such as general maintenance of the fleet and equipment, a mechanic, overhead items for the public service staff, fuel procurement and operation of the garage portion of the North Service Center. The General Fund shares the costs of the garage with the water, sewer, and surface water utilities funds.

FUTURE OBJECTIVES

- 1. Continually analyze equipment needs and a funding schedule for replacement of equipment when it makes economic sense.
- 2. Review all mechanical work done for the City, and when practical, have the City Mechanic perform required services.
- 3. Ensure that all necessary facility maintenance services are conducted properly to ensure that building is run as efficiently as possible.

PROGRAMS

Type	Resource Allocation
1. Equipment Breakdowns and Failures - Effectively respond to mechanical breakdowns of any city vehicles or equipment.	30%
2. Other Departmental Needs - Address supplies and equipment requirements in a timely manner to assure overall capabilities of the maintenance	30%
3. Routine Maintenance - Satisfy on-going equipment maintenance requirements not associated with general equipment failures.	20%
4. Special Projects - Employ innovative methods, systems, practices and improvements to aid in the overall effectiveness of equipment maintenance.	20%

BUDGET COMMENTARY AND SUMMARY

The proposed 2026 Central Garage budget reflects a 7.76% increase, or \$34,937.00, over the 2025 adopted budget. This increase supports equipment needs and addresses ongoing cost pressures related to fuel and lubricant price fluctuations, which remain a persistent challenge in annual forecasting.

City staff—including the mechanic, engineer, and fire personnel—continue to expand in-house maintenance capabilities to reduce outside service costs, improve response times, and extend the life of fleet equipment. These efforts directly support citywide operations and enhance service reliability.

Maintenance of the North Service Center (NSC) remains a key responsibility, including the routine replacement of air and system filters to ensure efficient and environmentally sound building performance. In addition, the garage crane/lift must be certified annually to remain in compliance with safety standards.

The largest one-time item in this year’s budget is a floor sweeper estimated at \$20,000, or 57% of the total increase. This equipment will improve cleanliness, air quality, and reduce long-term wear on garage infrastructure.

This budget supports the City’s commitment to safe, efficient operations and long-term asset care across all departments.

City of Vadnais Heights MN
Annual Budget

Department: Central Garage Facility
Fund - Department Number: 101-410
Department Head: City Engineer/Public Service Director

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Personnel Services									
Salaries (1 FTE)	\$ 69,241	\$ 71,226	\$ 71,022	\$ 77,576	\$ 82,943	\$ 85,301	\$ 89,566	\$ 4,265	
Overtime	403	606	155	351	928			-	
PERA	5,233	6,091	5,542	5,894	6,190	6,398	6,717	319	
FICA/Medicare	4,628	4,920	5,142	5,353	5,653	6,598	6,861	263	
Insurance, deferred comp	20,462	23,179	14,701	14,125	14,300	17,972	24,034	6,062	
Worker's Comp Premium	2,752	2,944	2,946	1,592	2,930	3,668	2,696	(972)	
Sub-Total	\$ 102,719	\$ 108,966	\$ 99,508	\$ 104,891	\$ 112,944	\$ 119,937	\$ 129,874	\$ 9,937	
Materials and Supplies									
Operating Supplies	\$ 8,155	\$ 8,540	\$ 8,322	\$ 11,101	\$ 15,242	\$ 15,000	\$ 15,000	\$ -	
Fuels & Lubricants	22,016	27,747	59,947	48,856	38,316	55,000	55,000	-	
Small Tools							5,000	5,000	New Line Item Expense to track tools
Building Supplies	7,499	8,841	3,309	3,138	125	8,000	8,000	-	
Vehicle Supplies	29,886	36,094	23,146	39,677	26,172	45,000	45,000	-	
Uniforms & Clothing	10,637	805	4,815	2,891	6,739	10,000	10,000	-	Clothing/boot allowance, outerwear and shirts
Sub-Total	\$ 78,193	\$ 82,027	\$ 99,539	\$ 105,663	\$ 86,594	\$ 133,000	\$ 138,000	\$ 5,000	
Contractual Services									
Telephone	\$ 1,637	\$ 1,812	\$ 1,652	\$ 1,967	\$ 2,096	\$ 2,000	\$ 2,000	\$ -	
Utilities	45,243	49,026	58,588	48,715	44,951	55,000	55,000	-	
Postage	5			65				-	
Training	5,744	3,728	6,210	6,194	10,975	2,500	2,500	-	
Mileage and Travel								-	
Equipment & Vehicle Maintenance	29,855	35,002	28,819	40,340	36,759	50,000	50,000	-	
Buildings and Grounds Maintenance	67,899	62,714	45,116	69,149	81,053	75,000	75,000	-	
Uniform Services	1,362	7,752	5,656	6,481	6,853			-	Moved to clothing allowance
Contractual Services	11,665	3,491	5,255	4,440	30,207	10,000	10,000	-	
Building support services								-	
Fees/licenses/permits	2,131	2,069	3,411	2,079	14,160	3,000	3,000	-	
Sub-Total	\$ 165,541	\$ 165,594	\$ 154,707	\$ 179,430	\$ 227,054	\$ 197,500	\$ 197,500	\$ -	
Capital Outlay									
Furniture, Equipment & Vehicle	\$ -	\$ -	\$ 4,143	\$ -	\$ -	\$ -	\$ 20,000	20,000	Ride on Floor Sweeper
Operations Total	\$ 346,453	\$ 356,587	\$ 357,897	\$ 389,984	\$ 426,592	\$ 450,437	\$ 485,374	\$ 34,937	

City of Vadnais Heights MN
Annual Budget
Street Maintenance

ACTIVITY SCOPE

This department provides for maintenance of municipal streets including crack sealing, street sweeping, and snowplowing. Additionally, the expenses for operating the City's street lights and traffic signals are shown as costs in this department.

FUTURE OBJECTIVES

1. Continue to update plan for street maintenance and improvements.
2. Provide proposed street improvement projects in September each year for the following year's construction.
3. Continue to improve the maintenance plan for signal systems and other utility boxes in the community.

PROGRAMS

Type	Resource Allocation
1. Snow & Ice Control - Maintain roadway accessibility and safety during winter months with timely plowing, sanding and salting.	30%
2. Pavement Maintenance - Extend the usable life of public streets by identifying areas that need patching, seal coating, and crack sealing holes and other pavement techniques to reduce damage to vehicles on the roadway.	40%
3. Sweeping and Flushing - Systematically remove dirt and debris from street surfaces to improve environmental safety, appearance and functionality of storm sewers adjacent to streets.	20%
4. Signage and Pavement Marking - Provide and maintain complete inventory of transportation signage and markings to assist the motoring public. Keep all signage maintained to a high level of service and quality.	10%

BUDGET COMMENTARY AND SUMMARY

The 2026 Streets Department budget reflects a 7.31% increase, or \$76,228.00, driven by rising personnel and contractual service costs. This funding supports critical maintenance and repair activities as the department responds to increasingly variable weather conditions.

Snowfall amounts and storm timing continue to be the most unpredictable budget drivers. In addition, the volume and severity of potholes require more frequent patching, along with greater material and labor investment. Contractual services have increased for the third consecutive year as general levy funds support a growing share of road and surface rehabilitation efforts. Additional funding for these projects comes from enterprise funds, assessments, and franchise fees. Key initiatives supported by this budget include pavement condition analysis, parking lot and trail repairs, small mill-and-overlay projects, and enhanced GIS and asset management tools to better plan and track infrastructure work.

This budget reflects the City's commitment to preserving street quality, improving service efficiency, and planning responsibly for long-term infrastructure needs.

City of Vadnais Heights MN
Annual Budget

Department: Street Maintenance
Fund - Department Number: 101-420
Department Head: City Engineer/Public Service Director

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Personnel Services									
Salaries (3.0 FTE's)	\$ 153,545	\$ 140,783	\$ 209,927	\$ 261,576	\$ 267,496	\$ 323,517	\$ 351,180	\$ 27,663	
Overtime	15,299	17,908	21,036	23,939	11,636	19,600	19,600	-	
Standby Pay	16,705	18,550	-	-	-	-	-	-	
PERA	13,689	12,923	19,651	22,691	22,455	25,734	27,808	2,074	
FICA/Medicare	13,203	13,175	19,112	21,697	22,441	26,538	28,449	1,911	
Insurance, deferred comp	40,574	34,851	43,290	42,401	43,489	81,956	85,775	3,819	
Worker's Comp Premium	18,145	18,009	21,945	13,316	21,917	31,361	23,722	(7,639)	
Sub-Total	\$ 271,160	\$ 256,199	\$ 334,961	\$ 385,620	\$ 389,434	\$ 508,706	\$ 536,534	\$ 27,828	
Materials and Supplies									
Operating Supplies	\$ 6,795	\$ 7,835	\$ 16,089	\$ 111,968	\$ 23,486	\$ 15,000	\$ 25,000	\$ 10,000	
Bituminous	12,974	11,441	9,442	41,084	32,315	30,000	35,000	5,000	
Salt	25,443	32,122	47,777	27,266	20,461	30,000	30,000	-	
Signs	5,282	5,214	4,493	1,998	7,450	10,000	10,000	-	
Small Tools									Lutes, shovels, etc.
Sub-Total	\$ 50,494	\$ 56,612	\$ 77,801	\$ 182,316	\$ 83,712	\$ 85,000	\$ 102,500	\$ 17,500	
Contractual Services									
Telephone	\$ 1,453	\$ 1,108	\$ 1,098	\$ 1,166	\$ 1,201	\$ 1,600	\$ 2,000	\$ 400	
Utilities (streets/signal lights)	55,335	60,999	67,079	70,932	62,023	70,000	75,000	5,000	
Training and Subsistence	-	-	-	-	-	1,500	2,000	500	
Miscellaneous Contractual	84,217	81,926	145,950	338,422	393,890	375,000	400,000	25,000	Moved from Central Garage PCI, Parking Lots, Mill/Overlay, Crack Sealing, GIS
Fees/licenses/permits	20	-	687	1	136	750	750	-	
Sub-Total	\$ 141,025	\$ 144,033	\$ 214,814	\$ 410,521	\$ 457,250	\$ 448,850	\$ 479,750	\$ 30,900	
Capital Outlay									
Furniture, Equipment & Vehicle	\$ 33,789	\$ -	\$ -	\$ 68,734	\$ 52,783	\$ -	\$ -	\$ -	
Sub-Total	\$ 33,789	\$ -	\$ -	\$ 68,734	\$ 52,783	\$ -	\$ -	\$ -	
Operations Total	\$ 496,468	\$ 456,844	\$ 627,576	\$ 1,047,191	\$ 983,179	\$ 1,042,556	\$ 1,118,784	\$ 76,228	

City of Vadnais Heights MN
Annual Budget
Parks and Recreation

ACTIVITY SCOPE

This department is responsible for maintenance of parks facilities/grounds, public buildings/grounds, open spaces, and trails. It also provides a range of recreation programs for community members of all ages and a variety of interests. The department also provides for special events.

FUTURE OBJECTIVES

- 1. Work to implement the comprehensive Parks, Recreation, and Trails System Plan, including a prioritized implementation strategy for needs identified.
- 2. Expand programming and resources in an equitable manner.
- 3. Continue to maintain city "public areas" such as the Vadnais Heights Commons, city hall, city center sidewalks and other public areas and parks at a high standard of grooming.
- 4. Implement CIP improvements as directed by City Council.
- 5. Continue to explore additional, reliable funding sources for new park capital initiatives and capital replacement cost
- 6. Review recreation programs to ensure that the city is not duplicating programs available from other providers or providing programs that primarily serve non-residents.
- 7. Continue to remove infested ash trees to combat EAB. Start to replant trees within public spaces to reestablish a healthy urban forest.

PROGRAMS

Type	Resource Allocation
1. Administration - Long range planning including research and program development, analysis and evaluation; development of goals, objectives, policy and procedures recommendations; coordinating planning with other agencies; coordinating internal programs; developing and monitoring budget.	10%
2. Supervision - Development of job responsibilities; selection, training and development, monitoring, and evaluation of personnel; conducting formal and informal staff meetings.	15%
3. Public Relations - Community involvement and information activities; developing and evaluating public relations strategies; planning commissions meetings; problem solving with community members.	10%
4. Programming - Assess program needs; develop, implement and evaluate on an on-going basis.	15%
5. Parks Maintenance - Long range planning, development of goals, objectives, policy and procedures; develop and monitor budget.	30%
6. Sidewalk Maintenance	5%
7. Urban Forest management. Diseased tree inspection and removal, replanting of public trees.	10%
8. Native/Natural Planting initiatives.	5%

BUDGET COMMENTARY AND SUMMARY

The proposed 2026 Parks Maintenance & Recreation budget includes a 4.8% increase over the 2025 adopted budget. This increase reflects necessary investments to maintain current service levels and address growing community expectations for parks, public spaces, and recreation programming.

Parks maintenance staffing is operating at capacity during peak summer months. Seasonal staff remain the most efficient and cost-effective method to meet workload demands during the growing season, particularly for mowing, landscaping, and upkeep of boulevards and public areas. We are fortunate to retain a strong base of returning seasonal workers each year, which supports operational continuity.

Recreation staffing levels continue to be influenced by the number and scale of programs and special events. A new full-time recreation staff position was added in 2024, expanding our capacity to plan and deliver community events, enhance program offerings, and increase outreach. With this increased capacity, staff will continue evaluating programs to ensure they promote strong community participation and equitable access.

Following the peak of the emerald ash borer (EAB) infestation, all City-owned ash trees in parks and rights-of-way have now been removed. The City is now shifting its focus toward replanting and restoring the urban canopy, prioritizing biodiversity, climate resilience, and equitable distribution of tree cover. Staff will actively pursue grant opportunities and other funding sources to support these reforestation efforts in public spaces.

This budget reflects the City's commitment to safe, well-maintained public spaces, responsive programming, and long-term environmental stewardship.

City of Vadnais Heights MN
Annual Budget

Department: Parks and Recreation
Fund - Department Number: 101-510
Department Head: City Engineer/Public Service Director

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Personnel Services									
Salaries (3.5 FTE's)	\$ 276,651	\$ 277,720	\$ 244,321	\$ 265,880	\$ 322,501	\$ 356,146	\$ 365,220	\$ 9,074	
Overtime Pay	366	1,203	4,537	5,416	5,860	1,600	1,600	-	
Recreation Seasonal Staff	14,997	16,455	23,541	16,684	16,032	32,000	33,600	1,600	
Ag building supervision, summer intern, instructors, senior citizen coordinator, playground staff, ice rink attendants									
Parks Seasonal Staff	26,888	22,803	35,251	55,684	50,975	75,000	60,000	(15,000)	
PERA	20,866	20,798	18,693	20,180	23,891	26,831	27,511	680	
FICA/Medicare	24,562	24,996	24,025	27,057	30,254	35,968	35,302	(666)	
Insurance, deferred comp	50,291	57,982	51,858	49,468	63,010	92,192	94,822	2,630	
Worker's Comp Premium	13,074	12,482	10,544	6,742	13,165	14,892	9,645	(5,247)	
Sub-Total	\$ 427,695	\$ 434,439	\$ 412,770	\$ 447,111	\$ 525,688	\$ 634,629	\$ 627,700	\$ (6,929)	
Materials and Supplies									
Miscellaneous Supplies	\$ 820	\$ 871	\$ 320	\$ 49	\$ 486	\$ 500	\$ 500	\$ -	
Operating Supplies	52,972	40,131	42,825	53,677	44,623	55,000	55,000	-	Moved from operating supplies
Small Tools							5,000	5,000	
Building Supplies	365	1,782	1,492	559	130	2,000	2,000	-	
Landscape Supplies	9,831	9,352	13,168	4,723	9,980	15,000	30,000	15,000	Native plants, seed mix, 10k Tree Sale, sk NRS Budget, etc.
Recreation Supplies	11,098	11,368	12,348	10,039	6,604	14,000	14,000	-	
Special Events	63	-	-	351	-	100	-	(100)	Rolled into Recreation Supplies
Sub-Total	\$ 75,149	\$ 63,504	\$ 70,153	\$ 69,398	\$ 61,823	\$ 86,600	\$ 106,500	\$ 19,900	
Contractual Services									
Professional Services			\$ 4,185	\$ -	\$ 11,320	\$ 2,500	\$ 3,000	\$ 500	500 for EAB Treatment
Telephone	\$ 870	\$ 679	1,271	2,157	2,974	3,800	3,800	-	
Utilities	31,458	40,595	25,450	52,976	11,507	35,000	45,000	10,000	
Memberships & Dues	393	411	426	426	936	1,500	1,500	-	
Training & Subsistence	315	1,430	1,233	670	674	3,500	8,500	5,000	
Buildings & Grounds Maintenance	43,969	35,531	134,296	89,913	126,886	180,000	150,000	(30,000)	-50k from 2025 Tree Removals + 20k inflation
Contractual Services	21,154	29,991	37,299	26,067	37,032	30,000	40,000	10,000	Porta Pots
Satellites									
Commissions									
Special Events Contractual	299	-	-	-	-	100	100	-	
Recreation Contractual	7,469	26,931	22,214	25,715	30,111	28,000	32,000	4,000	CivicRec, rec instructor, and event music costs increases
Fees/licenses/permits	592	28	722	124	32	600	600	-	
Credit card fees	1,051	2,415	3,186	3,763	5,758	3,200	6,000	2,800	Fees only incurred if revenue is taken in
Sub-Total	\$ 107,570	\$ 138,011	\$ 226,097	\$ 201,811	\$ 227,230	\$ 288,200	\$ 290,500	\$ 2,300	
Capital Outlay									
Furniture, Equipment & Vehicle	\$ 45,647	\$ -	\$ 32,892	\$ 42,150	\$ -	\$ -	\$ 30,000	\$ 30,000	Z Turn mower
Sub-Total	\$ 45,647	\$ -	\$ 32,892	\$ 42,150	\$ -	\$ -	\$ 30,000	\$ 30,000	
Operations Total	\$ 656,061	\$ 635,954	\$ 746,097	\$ 760,470	\$ 814,741	\$ 1,009,429	\$ 1,054,700	\$ 45,271	4.48%

City of Vadnais Heights MN Annual Budget Commons

ACTIVITY SCOPE

The Commons Department accounts for the portion of costs incurred for the operation of the Vadnais Heights Commons (VHC) of the north service center including telephone, utility costs, contracted janitorial costs, and contracted sales and marketing activities, supplies, maintenance, and landscaping costs. Oversight of the Commons is shared by two positions. The Public Service Superintendent is in charge of routine facility maintenance and grounds upkeep. The Recreation and Facilities Manager is in charge of other general operations. The Vadnais Heights Commons opened in August 2010, and a formal Vadnais Heights Commons oversight committee was formed in 2011.

FUTURE OBJECTIVES

1. Continue marketing and advertising for different targeted customers of the VHC including weddings and private parties, business meetings, fundraisers, government/education meetings, training, etc.
2. Assess and prioritize if improvements are needed to the VHC including the inside premises and the outside areas.
3. Cover all direct and indirect costs attributable to the Commons per Council direction.
4. Assess the rent-ability of the facility, the appropriate uses of the facility and the proper mix between recreational, organizational and private uses.

BUDGET COMMENTARY AND SUMMARY

The Vadnais Heights Commons is a significant meeting and gathering social space in our community and region of the metro. Following a shutdown for the COVID-19 pandemic, facility use is beginning to recover and revenue is anticipated to increase in the coming years. The facility is beginning to show wear and tear, and some large expenses will need to be incurred in the coming years to ensure the facility is available to serve the community in the long term.

City of Vadnais Heights MN
Annual Budget

Department: Commons
Fund - Department Number: 101-520
Department Head: Assistant City Administrator

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Personnel Services									
Salaries	\$ 109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Overtime	102	198	309	494	1,041	2,000	1,200	(800)	
Part-time Employees Wages									
PERA	16	15	23	37	78	150	90	(60)	
FICA/Medicare	16	15	24	38	80	153	92	(61)	
Insurance	-	-	-	-	-	-	-	-	
Worker's Comp Premium	-	1	1	1	5	22	16	(6)	
Sub-Total	\$ 243	\$ 229	\$ 357	\$ 570	\$ 1,204	\$ 2,325	\$ 1,398	\$ (927)	
Materials and Supplies									
Miscellaneous Supplies	\$ 8,722	\$ 25,387	\$ 3,540	\$ 3,918	\$ 24,004	\$ 30,000	\$ 30,000	\$ -	
Landscape Supplies	4,637	243	1,485	3,043	-	5,000	5,000	-	
Sub-Total	\$ 13,359	\$ 25,630	\$ 5,025	\$ 6,961	\$ 24,004	\$ 35,000	\$ 35,000	\$ -	
Contractual Services									
Professional Service Fee	\$ 32,596	\$ 34,160	\$ 40,682	\$ 25,211	\$ 46,761	\$ 50,000	\$ 50,000	\$ -	
Telephone	217	224	221	300	438	300	500	200	
Utilities	15,582	16,524	20,201	16,933	15,649	23,000	20,000	(3,000)	
Memberships and Dues	-	-	-	120	119	250	250	-	
Advertising and Publishing	8,585	10,081	12,909	16,472	19,990	20,000	25,000	5,000	
Equipment & Vehicle Maintenance	7,009	1,169	-	3,279	600	40,000	37,600	(2,400)	
Buildings & Grounds Maintenance	9,983	15,469	24,970	11,752	15,395	18,000	18,000	-	
Contractual Services	23,686	47,930	53,624	10,300	16,980	30,000	30,000	-	
Fees/licenses/permits	288	332	349	351	376	200	400	200	
Credit Card Fees	9	76	35	24	(192)	100	100	-	
Sub-Total	\$ 97,955	\$ 125,965	\$ 152,991	\$ 84,742	\$ 116,116	\$ 181,850	\$ 181,850	\$ -	
Operations Total	\$ 111,557	\$ 151,824	\$ 158,373	\$ 92,273	\$ 141,324	\$ 219,175	\$ 218,248	\$ (927)	

**City of Vadnais Heights MN
Annual Budget
Community Services**

ACTIVITY SCOPE

The Community Services Fund accounts for donations from organizations or individuals, grants received for general City use and PEG fees received from Comcast. The donations are used to provide assistance with community events and other community needs. Grants are dedicated to specific purposes outlined in each grant agreement. PEG fees are used to maintain and update hardware necessary to broadcast city meetings.

FUTURE OBJECTIVES

1. Continue to provide assistance as funding allows.
2. Solicit grants to reduce the tax burden on city taxpayers.
3. Use PEG fees to enhance broadcast equipment to provide transparency to stakeholders by televising city meetings.

BUDGET COMMENTARY AND SUMMARY

This fund assists with funding for community events and initiatives and is used for other general community needs.

City of Vadnais Heights MN
Annual Budget

Department: Community Services
Fund - Department Number: 201-000
Department Head: City Administrator

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Revenues:									
201-000-32022 Grants	\$ 51,629	\$ 645,895	\$ 749,692	\$ 574,391	\$ -	\$ 60,000	\$ 80,000	\$ 20,000	
201-000-36011 Interest			(11,922)	\$ 27,036					
201-000-36012 Donations	1,050	54,834	14,800	500	12,400	5,000	6,000	1,000	
201-000-36013 Reimbursements			46,313	42,290	38,212				
Total Revenues	\$ 52,679	\$ 700,729	\$ 798,883	\$ 644,217	\$ 50,612	\$ 65,000	\$ 86,000	\$ 21,000	
Expenditures:									
<i>Personnel Services</i>									
Salaries			\$ 126,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total			\$ 126,000	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Materials and Supplies</i>									
Miscellaneous Supplies	\$ 510	\$ 650,455	\$ 404,669	\$ 500	\$ -	\$ 1,500	\$ 6,000	\$ 4,500	
Sub-Total	\$ 510	\$ 650,455	\$ 404,669	\$ 500	\$ -	\$ 1,500	\$ 6,000	\$ 4,500	
<i>Contractual Services</i>									
Miscellaneous Contractual	\$ 17,224	\$ 13,050	\$ 63,026	\$ 585,556	\$ 7,724	\$ 63,500	\$ 80,000	\$ 16,500	
Sub-Total	\$ 17,224	\$ 13,050	\$ 63,026	\$ 585,556	\$ 7,724	\$ 63,500	\$ 80,000	\$ 16,500	
<i>Other Financing Source/Use</i>									
Transfer Out	-							-	
Total Expenditures/Other Financing Source	\$ 17,734	\$ 663,505	\$ 593,695	\$ 586,056	\$ 7,724	\$ 65,000	\$ 86,000	\$ 21,000	

City of Vadnais Heights MN
Annual Budget
Vadnais Heights Days

ACTIVITY SCOPE

Vadnais Heights Days is the City's summer festival that takes place during the week that includes the third Sunday of August. The festival includes activities for the entire family such as recreational inflatables, sports tournaments, a parade, booya, senior picnic, fireworks, a medallion hunt, music concerts, vendor market, Lions' pig roast and food vendors.

FUTURE OBJECTIVES

Facilitate an event that brings the community together and offers exciting opportunities for all to get involved.

PROGRAMS

Type	Resource Allocation
Vadnais Heights Days Events - Includes music, inflatables, fireworks, medallion hunt, booya, senior picnic, parade, competitions and other events.	100%

BUDGET COMMENTARY AND SUMMARY

The Vadnais Heights Commons and Community Park are the primary venues for Vadnais Heights Days. Financing is largely provided, both directly and indirectly, by a variety of businesses, organizations and the City. Additional Vadnais Heights Days funding is provided from charitable gambling receipts in the Charitable Gambling Fees Special Revenue Fund. As the weather goes, so go the events.

City of Vadnais Heights MN
Annual Budget

Department: Vadnais Heights Days
Fund - Department Number: 225-171
Department Head: City Administrator

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Revenues:									
Fees	\$ 150	\$ 5,648	\$ 7,199	\$ 7,429	\$ 8,508	\$ 8,000	\$ 8,000	\$ -	
Donations	5,150	10,119	21,925	23,490	27,925	12,000	25,000	13,000	Adjust based on recent trends
Reimbursements		700	875	2,150			1,000	1,000	
Transfers In									
Total Revenues	\$ 5,300	\$ 16,467	\$ 29,999	\$ 33,069	\$ 36,433	\$ 20,000	\$ 34,000	\$ 14,000	
Expenditures:									
Personnel Services									
Salaries	\$ -	\$ 108	\$ -	\$ 491	\$ 210	\$ -	\$ -	\$ -	
Overtime	-	3,899	4,978	5,485	6,555	4,000	7,000	3,000	
PERA	-	300	373	448	492	300	525	225	
FICA/Medicare	-	306	381	457	518	306	536	230	
Worker's Compensation Insurance	-	106	140	77	213	90	289	199	
Sub-Total	\$ -	\$ 4,719	\$ 5,872	\$ 6,958	\$ 7,988	\$ 4,696	\$ 8,350	\$ 3,654	
Materials and Supplies									
Operating Supplies	\$ 8	\$ 2,123	\$ 1,625	\$ 2,448	\$ 3,665	\$ 3,000	\$ 4,000	\$ 1,000	
Special Events Supplies									
Sub-Total	\$ 8	\$ 2,123	\$ 1,625	\$ 2,448	\$ 3,665	\$ 3,000	\$ 4,000	\$ 1,000	
Contractual Services									
Advertising and Publishing	\$ 25	\$ 675	\$ 199	\$ 631	\$ 508	\$ 800	\$ 1,000	\$ 200	
Miscellaneous Contractual	2,889	12,540	22,392	24,954	31,485	11,504	34,000	22,496	Add'l tent rental added 2024, parade permitting, plus increasing event costs
Sub-Total	\$ 2,914	\$ 13,215	\$ 22,591	\$ 25,585	\$ 31,993	\$ 12,304	\$ 35,000	\$ 22,696	
Total Expenditures	\$ 2,922	\$ 20,057	\$ 30,088	\$ 34,991	\$ 43,646	\$ 20,000	\$ 47,350	\$ 27,350	

City of Vadnais Heights MN
Annual Budget
Solid Waste

ACTIVITY SCOPE

The City has organized the collection of refuse and recyclables in the City for all residential structures of 8 units or less. We believe this is a good example of a public/private partnership that assures quality and provides efficient services for our community. A consortium of haulers, called VHG, Inc., provides weekly trash pickup and bi-weekly single sort recycling pickup that avoids truck duplication on streets, reduces pickup times, saves wear and tear on City streets, and promotes safety. The City, through the use of a County grant, partially subsidizes and promotes recycling through print media, and is able to purchase items like benches and recycling containers made out of recycled material for our Parks & Trails system. The City's Assistant City Administrator oversees refuse and recycling in the City. The City provides a spring cleanup for the community to promote a convenient opportunity for residents to dispose of additional refuse or recyclable materials and to help improve our community's appearance.

FUTURE OBJECTIVES

1. Continue to educate the public of the benefits of recycling and waste reduction.
2. Evaluate the performance levels of contract vendors under the terms of their contracts.
3. Work with local businesses and possibly partner with the Vadnais Heights Economic Development Corporation to promote business recycling through an affordable venue.
4. Lead by example by continuing our internal efforts to be a more sustainable operation through implementing energy-conscious enhancements in public facilities when appropriate
5. Promote organics collection, composting, and the upcoming curbside organics collection service coming in 2026

BUDGET COMMENTARY AND SUMMARY

Financing for recycling is provided by a combination of a County grant and customer charges. The grant is funded in part from a fee that is collected from properties throughout the County and a sales tax on waste and recycling.

City of Vadnais Heights MN
Annual Budget
Charitable Gambling Fees

ACTIVITY SCOPE

The Charitable Gambling Fees Fund accounts for fees charged for charitable gambling activities within the City. It supports some activities similar to those formerly provided by the Community Service Fund as allowed by MN Statutes, Section 349.12, subd. 25.

FUTURE OBJECTIVES

This fund assists with youth-related costs associated with community events such as Heritage Days, Taste of Vadnais and other recreational special events. These costs were previously funded through the property tax levy.

BUDGET COMMENTARY AND SUMMARY

This fund is used to provide assistance to disadvantaged citizens, public safety costs, the Community Food Program and recreational community activities intended primarily for persons under age 21.

City of Vadnais Heights MN
Annual Budget

Department: Gambling Fees
Fund - Department Number: 227-000
Department Head: City Administrator

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Revenues:									
Gambling Fees	\$ 27,011	\$ 98,893	\$ 80,947	\$ 88,750	\$ 85,492	\$ 90,000	\$ 90,000	\$ -	
Total Revenues	\$ 27,011	\$ 98,893	\$ 80,947	\$ 88,750	\$ 85,492	\$ 90,000	\$ 90,000	\$ -	
Expenditures:									
Materials and Supplies									
Supplies - recreational events	\$ 3,141	\$ 948	\$ 4,417	\$ 17,107	\$ 14,300	\$ 30,000	\$ 30,000	\$ -	
Sub-Total	\$ 3,141	\$ 948	\$ 4,417	\$ 17,107	\$ 14,300	\$ 30,000	\$ 30,000	\$ -	
Contractual Services									
Miscellaneous Contractual	\$ 4,791	\$ 10,903	\$ 15,954	\$ 49,168	\$ 59,566	\$ 60,000	\$ 60,000	\$ -	
Community Food Program									
Scholarships									
General Assistance									
Emergency Assistance									
Recreational Special Events									
Heritage Days									
Dead animal removal									
Total Expenditures	\$ 7,932	\$ 11,851	\$ 20,371	\$ 66,275	\$ 73,866	\$ 90,000	\$ 90,000	\$ -	

**City of Vadnais Heights MN
Annual Budget
Housing Sales Tax**

ACTIVITY SCOPE

The Housing Sales Tax fund accounts for sales taxes forwarded to the City to address housing issues within the City.

FUTURE OBJECTIVES

This fund will help to address housing shortages for residents with limited financial resources.

BUDGET COMMENTARY AND SUMMARY

This newly created fund hopes to partner with housing advocacy agencies to provide additional housing for those in need.

City of Vadnais Heights MN
Annual Budget

Department: Housing Sales Tax
Fund - Department Number: 228-000
Department Head: Community Development Director

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Revenues:									
State sales tax							\$ 165,000	\$ 165,000	New fund
Total Revenues							\$ 165,000	\$ 165,000	
Expenditures:									
Contractual Services									
Miscellaneous Contractual							\$ 160,000	\$ 160,000	
Total Expenditures							\$ 160,000	\$ 160,000	

City of Vadnais Heights MN
Annual Budget
Water Utility

ACTIVITY SCOPE

This budget activity supports the operation and maintenance of the City’s public water supply system to ensure a continuous, high-quality, and cost-effective supply of water to all customers. The water system is managed to maintain appropriate pressure and ensure all water is treated in compliance with Minnesota Department of Health standards, including disinfection to eliminate bacterial contaminants.

The City’s water supply comes from four municipal wells. Each well is rehabilitated on a rotating five-year cycle, with one well rehabilitated annually at a cost of approximately \$75,000. Aging infrastructure is a growing concern. The condition of well houses and pumps reflects the overall state of the water system’s physical assets—including underground piping, valves, and hydrants—which continue to age and require increasing levels of maintenance. Anticipated capital expenses will be necessary at each well house to maintain system reliability and operational continuity. The also City maintains emergency interconnections with the municipal water systems of White Bear Lake and Shoreview, which provide backup supply options in the event of an emergency.

The frequency of watermain breaks has been rising steadily, creating both operational challenges and customer service disruptions. These events increase labor and repair costs, place additional pressure on staff, and highlight the need for proactive system reinvestment. To address these issues, the City has increasingly coordinated water system improvements with the annual Street Improvement Program, allowing for efficient infrastructure upgrades. Looking ahead, the City is preparing to launch a Watermain Rehabilitation and Reconstruction Program. This initiative will prioritize lining or replacing the most deteriorated segments of the system to reduce breaks, improve reliability, and extend the useful life of the water distribution network.

FUTURE OBJECTIVES

- 1. Begin Watermain Lining/replacement program
- 2. Continue to analyze water rates to ensure that the Fund is able to finance future capital costs.
- 3. Provide the resources necessary to comply with new regulations, especially unfunded mandates.
- 4. Focus staff effort on water conservation and efficiency; Identify ways to reduce irrigation and water usage.

PROGRAMS

Type	Resource Allocation
1. Water Distribution System - Maintain and operate municipal wells and towers to treat and store City water supply. Assure timely replacement and responsive repair of water mains in the municipal system. Flush hydrants on a semi-annual basis to avoid stagnation and to purge system of debris.	60%
2. Water Service Calls - Respond promptly to requests for water service repair, shut offs and locates; minimize service disruptions.	10%
3. Water Meter Repair - Maintain all customer water meters in functioning order through routine inspection, repair and new installations.	5%
4. Water Testing/Reporting - Monitor water quality on a scheduled basis by testing in accordance with water quality standards.	15%
5. Water efficiency programs	10%

BUDGET COMMENTARY AND SUMMARY

The 2026 Public Works non-capital budget includes a 6.8% increase in operational expenses, primarily driven by necessary infrastructure repairs at several well houses. These facilities are critical to the reliability of our water system, and deferred maintenance is no longer feasible without risking service disruptions.

In addition to the operational increase, a 10% rate adjustment is proposed for the upcoming year. While the operational budget rise is modest, this larger rate increase is a strategic step to restore the health of the enterprise fund and prepare for the \$5 million capital project planned in the Greenhaven neighborhood for 2026. This project, which includes watermain lining, valve replacements and hydrant replacements.

The rate increase is necessary to both cover the rising costs of operating the water system, and to ensure the utility remains financially stable and can meet its future capital infrastructure needs.

City of Vadnais Heights MN
Annual Budget

Department: Water Utility
Fund - Department Number: 601-450
Department Head: City Engineer/Public Service Director

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 % Change	explanation
Revenues:									
Utility Consumption	\$ 1,414,577	\$ 1,597,512	\$ 1,561,910	\$ 1,870,443	\$ 1,652,643	\$ 2,222,100	\$ 2,445,000	\$ 222,900	10% rate increase
Penalties	111,709	94,685	84,948	89,884	96,965	\$ 95,000	\$ 100,000	5,000	
Interest Earnings	92,888	(7,620)	(139,600)	391,713	431,637	\$ 475,000	\$ 450,000	(25,000)	
Refunds/Reimbursements	84,511	181,953	55,477	38,997	84,829	\$ 75,000	\$ 75,000	-	
Transfer In - debt service fund	-	-	-	-	-	-	-	-	
Total Revenues	\$ 1,703,685	\$ 1,866,530	\$ 1,562,735	\$ 2,391,037	\$ 2,266,074	\$ 2,867,100	\$ 3,070,000	\$ 202,900	
Expenditures:									
Personnel Services									
Salaries (3.0 FTE's)	\$ 119,617	\$ 121,920	\$ 126,085	\$ 154,131	\$ 244,243	\$ 279,111	\$ 268,721	\$ (10,390)	
Overtime	2,916	5,898	5,044	8,149	8,190	800	800	-	
Standby Pay	-	-	19,860	22,540	24,163	28,000	30,000	2,000	
PERA	9,019	9,493	10,230	12,085	18,592	20,993	22,464	1,471	
FICA/Medicare	601-450-41022	8,661	10,139	12,166	19,901	21,630	23,017	1,387	
Insurance, deferred comp	31,917	35,109	29,344	55,040	50,741	61,551	64,849	3,298	
Worker's Compensation Insurance	5,788	6,045	6,054	3,268	5,512	7,736	5,821	(1,915)	
Sub-Total	\$ 177,918	\$ 187,503	\$ 206,756	\$ 267,379	\$ 371,342	\$ 419,821	\$ 415,672	\$ (4,149)	
Materials and Supplies									
Misc Supplies	\$ 9,265	\$ 1,575	\$ 7,746	\$ 3,906	\$ 6,337	\$ 10,000	\$ 10,000	\$ -	
Operating Supplies	23,274	68,169	54,135	26,199	28,494	75,000	70,000	(5,000)	
Feed Chemicals	101,910	127,259	108,634	154,815	157,032	175,000	175,000	-	
Building Supplies	9	139	429	-	-	500	500	-	
Utility Maintenance	-	8,274	12,458	8,790	4,500	15,000	15,000	-	
Sub-Total	\$ 134,458	\$ 205,416	\$ 183,402	\$ 193,710	\$ 196,363	\$ 275,500	\$ 270,500	\$ (5,000)	
Contractual Services									
Professional Service Fees	\$ 16,056	\$ 21,897	\$ 38,105	\$ 21,867	\$ 33,152	\$ 50,000	\$ 50,000	\$ -	Lead and Copper, LSLs
Telephone	2,615	2,782	2,576	3,480	4,205	2,400	4,500	2,100	
Utilities	79,429	91,320	92,885	98,950	83,205	100,000	100,000	-	
Postage	4,247	4,364	4,954	5,501	6,088	8,500	6,500	(2,000)	
Memberships & Dues	-	-	-	-	798	750	750	-	
Training & Subsidence	-	-	-	-	-	3,000	3,000	0	Training and Travel, staff licensure
Advertising and Publishing	-	249	-	-	-	500	500	-	
Insurance	11,324	12,004	11,398	12,718	14,732	14,000	14,000	-	
Administrative Expense	115,000	115,000	166,000	166,000	166,000	166,000	166,000	-	Well 4, Well 2 Elec upgrade, Well 1 tank, Hydram Painting, Valve repair
Equipment & Vehicle Maintenance	7,366	-	321	50,774	105	3,000	3,000	-	
Utility/Well Maintenance	2,263	7,101	77,726	50,774	3,756	60,000	150,000	90,000	
Maintenance of Buildings and Grounds	-	276	1,113	370	1,609	2,000	2,000	-	
Miscellaneous Contractual	88,035	174,493	108,743	99,399	211,198	120,000	150,000	30,000	Water efficiency grant, S.E.H.
Fees/licenses/permits	6,639	7,637	17,282	2,661	18,121	10,000	10,000	-	
Professional Services - Projects	-	-	-	-	10,093	50,000	50,000	-	GIS, Backflow prevention
Credit card fees	9,562	11,947	13,345	17,149	(2,171)	-	-	-	
Depreciation	308,769	313,561	313,895	294,601	295,246	325,000	351,000	26,000	
Sub-Total	\$ 651,305	\$ 762,631	\$ 848,343	\$ 773,470	\$ 846,137	\$ 915,150	\$ 1,061,250	\$ 146,100	
Other									
Transfers Out	\$ 50,000	\$ 50,000	\$ 150,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	
Sub-Total	\$ 50,000	\$ 50,000	\$ 150,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	
Capital Spending									
Furniture, Equipment & Vehicle	\$ -	\$ -	\$ -	\$ 6,860	\$ 2,320	\$ -	\$ -	\$ -	Greenhaven project, Well 1 savings, SCADA upgrades, meter savings pool, Annual well maint., Comfort Site, Well 2 and 4 Foundations
Capital Projects	48,220	31,408	-	-	362,865	1,025,000	5,375,000	4,350,000	
Total Expenditures	\$ 1,061,901	\$ 1,236,958	\$ 1,388,501	\$ 1,641,419	\$ 2,179,027	\$ 3,035,471	\$ 7,522,422	\$ 4,486,951	

City of Vadnais Heights MN
Annual Budget
Sewer Utility Fund
ACTIVITY SCOPE

The Sanitary Sewer Department is responsible for operating, maintaining, and reinvesting in the City's wastewater collection infrastructure to ensure safe, efficient, and environmentally compliant service. The City owns and manages the sanitary sewer collection system, which includes miles of sewer mains, manholes, and a lift station located on Meadowood Lane. This infrastructure conveys wastewater from homes and businesses to the Metropolitan Council Environmental Services (MCES) system for treatment.

Core responsibilities include preventative maintenance, emergency response to system failures, system inspections, and long-range capital planning. The department performs routine cleaning and televising of sewer mains to identify issues early and prioritize rehabilitation needs. Lining of sewer mains will continue as an annual capital investment to extend the life of existing infrastructure and significantly reduce inflow and infiltration (I/I), which directly impacts treatment costs charged by MCES.

As the system ages, maintaining reliable service requires a growing emphasis on proactive asset management, including coordination with street improvement projects to reduce redundant costs and disruption. Staff also manage regulatory compliance, respond to resident concerns, and coordinate with MCES on regional sewer planning and capacity needs.

The department's work ensures not only public health and environmental protection but also fiscal responsibility through careful system stewardship and long-term financial planning.

FUTURE OBJECTIVES

- 1. Begin to address serious accessibility issues with critical sanitary sewer infrastructure.
- 2. Continue inflow & infiltration (I & I) mitigation activities required by the Metropolitan Council by increasing televising of sewer mains, pipe lining, manhole rehab, and other efforts to minimize I & I.
- 3. Ensure the continued maintenance and upkeep of existing infrastructure.
- 4. Improve review of SAC unit charges to ensure that new users of commercial buildings are paying the correct amounts.
- 5. Continue the review of large accounts, generally commercial and multiple unit residential accounts, to ensure they are being billed correctly.

PROGRAMS

Type	Resource Allocation
1. Maintenance - Maintain system lift station by periodic inspection, cleaning and maintenance. Maintain sewer lines by systematic cleaning and televising lines and addressing issues that are discovered..	60%
2. Construction Assistance - Assist with utility related construction projects.	15%
3. Locates - Locate water and sewer lines for construction/development activities.	20%
4. Inspect new sewer connections.	5%

BUDGET COMMENTARY AND SUMMARY

The Sewer Enterprise Fund supports all costs related to wastewater collection and treatment. Its largest expense is wastewater treatment services from the Metropolitan Council's Environmental Services Division, which are beyond the City's control.

For 2026, sewer rates increased by 7.6% to keep the Fund financially stable. This exceeds the 5.5% increase in the operational budget and helps cover rising treatment charges and future infrastructure needs.

Public Works continues to televise and line sewer mains to extend their lifespan and reduce infiltration, which helps control long-term costs. However, as the system ages, maintenance and rehabilitation expenses are expected to grow, requiring ongoing reinvestment and planning.

City of Vadnais Heights MN
Annual Budget

Department: Sewer Utility
Fund - Department Number: 603-470
Department Head: City Engineer/Public Service Director

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 % Change	explanation
Revenues:									
Utility Consumption	\$ 1,890,105	\$ 2,039,929	\$ 2,017,781	\$ 2,366,910	\$ 2,368,824	\$ 2,785,853	\$ 3,000,000	\$ 214,147	
Penalties	33,486	34,228	37,178	42,826	42,157	40,000	43,000	3,000	
Interest Earnings	50,474	(3,104)	(47,970)	111,586	125,765	50,000	125,000	75,000	
Refunds/Reimbursements	38,808	66,957	10,772	95,244	54,755	50,000	50,000	-	
Transfer In - debt service fund	-	-	-	-	-	-	-	-	
Total Revenues	\$ 2,012,873	\$ 2,138,010	\$ 2,017,761	\$ 2,616,566	\$ 2,591,501	\$ 2,925,853	\$ 3,218,000	\$ 292,147	
Expenditures:									
Personnel Services									
Salaries (2.0 FTE's)	\$ 118,797	\$ 139,345	\$ 141,357	\$ 156,373	\$ 160,619	\$ 163,738	\$ 173,562	\$ 9,824	
Overtime	975	1,740	1,900	1,471	1,825	800	800	-	
Utilities Seasonal Staff	-	-	-	-	-	30,000	30,000	-	
PERA	8,960	10,412	11,003	11,644	12,075	12,340	13,077	737	
FICA/Medicare	8,764	9,636	10,867	11,303	11,887	15,027	15,652	625	
Insurance, deferred comp	31,917	33,630	29,401	42,644	33,780	40,880	42,842	1,962	
Worker's Compensation Insurance	6,629	7,393	7,609	4,087	6,300	8,956	6,586	(2,370)	
Sub-Total	\$ 176,042	\$ 202,156	\$ 202,137	\$ 227,522	\$ 226,486	\$ 271,741	\$ 282,519	\$ 10,778	
Materials and Supplies									
Miscellaneous Supplies	\$ 4,083	\$ 920	\$ 2,520	\$ 4,892	\$ 5,303	\$ 5,000	\$ 5,000	\$ -	
Operating Supplies	633	2,926	-	718	-	2,500	7,500	5,000	
Utility Maintenance	506	2,369	-	-	-	2,500	2,500	-	
Sub-Total	\$ 5,222	\$ 6,215	\$ 2,520	\$ 5,610	\$ 5,303	\$ 10,000	\$ 15,000	\$ 5,000	
									Hoses, nozzles, jet heads, PPE
Contractual Services									
Professional Service Fees	\$ 1,278,248	\$ 1,255,761	\$ 1,252,064	\$ 1,295,099	\$ 1,360,133	\$ 1,450,000	\$ 1,550,000	\$ 100,000	
Telephone	2,236	1,886	1,861	2,071	2,780	2,500	3,000	500	
Utilities	1,516	1,850	2,445	1,665	1,473	3,000	3,000	-	
Postage	4,247	4,364	4,881	5,404	6,088	5,500	6,000	500	
Memberships & Dues	-	-	-	-	-	-	500	500	
Training & Subsistence	-	-	-	-	-	3,000	3,000	-	
Advertising and Publishing	261	324	-	777	-	1,500	1,500	-	
Insurance	21,838	16,934	23,747	26,494	27,357	27,500	27,500	-	
Administrative Expense	164,000	164,000	222,000	222,000	222,000	222,000	235,000	13,000	
Utility Maintenance/Relining	36,762	3,236	19,460	71,809	38,544	200,000	200,000	-	
Miscellaneous Contractual	-	14,264	3,100	4,338	16,153	75,000	75,000	-	
Fees/licenses/permits	46	331	80	712	1,235	1,000	1,000	-	
Professional Services - Projects	-	-	-	-	-	-	-	-	
Depreciation	156,046	270,173	268,832	283,065	302,814	295,000	310,000	15,000	
Sub-Total	\$ 1,665,200	\$ 1,733,123	\$ 1,798,470	\$ 1,913,434	\$ 1,978,577	\$ 2,286,000	\$ 2,415,500	\$ 129,500	
									\$1,435,258 MCES Fee
Other									
Transfer	\$ 400,000	\$ 400,000	\$ 300,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
Sub-Total	\$ 400,000	\$ 400,000	\$ 300,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
Capital Spending									
Furniture, Equipment & Vehicle	\$ 440,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Projects	164,747	-	-	86,297	300,000	425,000	125,000	-	
									Greenhaven Proj., Comfort Site, Annual Sewer Lining
Total Expenditures	\$ 2,851,941	\$ 2,341,494	\$ 2,303,127	\$ 2,196,566	\$ 2,346,663	\$ 2,917,741	\$ 3,188,019	\$ 270,278	

City of Vadnais Heights MN
Annual Budget
Surface Water Utility
ACTIVITY SCOPE

The Storm Sewer Department is responsible for managing the City’s surface water infrastructure to reduce localized flooding, protect water quality, and comply with state and federal stormwater regulations. The department oversees the planning, maintenance, and improvement of the City’s stormwater collection system, which includes pipes, catch basins, culverts, manholes, ditches, and public and regional stormwater ponds.

Maintenance activities are funded through the Surface Water Utility Fund and include routine inspections, sediment removal, infrastructure repairs, and response to drainage complaints. Groundwater and surface water management efforts—such as addressing high water tables, erosion, and system capacity—are also supported through this fund.

The City partners with two watershed management organizations to coordinate regional water resource efforts: the Ramsey-Washington Metro Watershed District (RWMWD), which covers approximately 25% of the City, and the Vadnais Lake Area Water Management Organization (VLAWMO), which serves the remaining area. City staff, including the City Engineer, regularly attend technical advisory meetings with both organizations to coordinate infrastructure projects, regulatory compliance, and grant opportunities.

With extreme weather events becoming more frequent—as seen in 2019, Minnesota’s wettest year on record—the importance of proactive stormwater planning and resilient infrastructure has grown. The department is committed to improving long-term stormwater system performance through targeted investments, regional collaboration, and integration with street and utility projects.

FUTURE OBJECTIVES

- 1. Identify ditches and ponds requiring cleaning and improved accessibility.
- 2. Continue improving surface water quality with timely street sweeping and by cleaning all sump catch basins.
- 3. Have City representatives on the VLAWMO and RWMWO Boards and their technical advisory committees to work closely and coordinate with the watershed management organization.
- 4. Comply with requirements of the NPDES General Permit.
- 5. Complete inventory of storm sewer system; continue to refine a regular maintenance schedule for all parts of the system.
- 6. Monitor rates to ensure continued, adequate funding.
- 7. Perform studies centered around climate resiliency and flood mitigation. Identify projects associated with improved water quality and increased storage.

PROGRAMS

Type	Resource Allocation
1. Capital Improvements - Surface water capital replacement program.	50%
2. Storm Main Cleaning - Maintain storm water mains/ditches to effectively drain storm water.	20%
2. Catch Basin Cleaning - Cleaning of storm water inlets after all storms.	10%
4. General Administration and Mapping.	20%

BUDGET COMMENTARY AND SUMMARY

Stormwater utility rates are proposed to increase by 20% in 2025, despite an operating budget increase of only 5.9%. This rate adjustment is necessary to support long-term capital investment in the City’s stormwater infrastructure, which faces growing regulatory, environmental, and maintenance demands.

State and federal stormwater regulations continue to evolve, requiring expanded asset mapping, database management, and annual reporting—necessitating additional consulting support. At the same time, increased rainfall intensity and elevated groundwater levels, particularly in historically wet areas of the City, are creating more frequent and complex drainage challenges.

In response, the City has ramped up system improvements, often coordinated with the Street Improvement Program to reduce costs and disruption. A new Storm Sewer Improvement Program is also planned to address areas with recurring issues and higher flood risk. Capital work such as ditch regrading, pond cleaning, and culvert replacement is anticipated to be both necessary and costly to maintain proper system function.

The proposed rate increase will help build financial capacity for these future needs while maintaining service levels. The City continues to collaborate closely with VLAWMO and RWMWD to meet regulatory requirements and deliver shared water resource improvements across the community.

City of Vadnais Heights MN
Annual Budget

Department: Surface Water Utility
Fund - Department Number: 604-480
Department Head: City Engineer/Public Service Director

Description	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 vs 2025 \$ Change	explanation
Revenues:									
Utility Consumption	\$ 421,569	\$ 436,286	\$ 453,467	\$ 501,742	\$ 557,374	\$ 689,895	\$ 862,370	\$ 172,475	25%
Penalties	5,690	5,130	5,883	7,489	9,122	7,500	7,500	-	
Interest Earnings	25,216	(1,902)	(34,581)	82,708	83,001	50,000	50,000	-	
Refunds/Reimbursements	24,321	97,189	109,694	27,378	90,078	25,000	90,000	65,000	
Transfer In - debt service fund	-	-	-	-	-	-	-	-	
Total Revenues	\$ 476,796	\$ 536,703	\$ 534,463	\$ 619,317	\$ 739,575	\$ 772,395	\$ 1,009,870	\$ 237,475	
Expenditures:									
Personnel Services									
Salaries (2.0 FTE's)	\$ 96,887	\$ 107,388	\$ 96,630	\$ 141,418	\$ 102,242	\$ 130,686	\$ 141,872	\$ 11,186	
Overtime	282	350	27	213	220	800	800	-	
PERA	7,051	8,108	8,315	9,493	8,621	9,861	10,700	839	
FICA/Medicare	7,896	9,065	8,643	9,121	8,599	10,242	10,933	691	
Insurance, deferred comp	12,730	10,689	29,401	28,487	31,856	39,889	41,613	1,724	
Worker's Compensation Insurance	1,418	2,884	5,670	3,396	4,319	6,049	4,595	(1,454)	
Sub-Total	\$ 126,264	\$ 138,484	\$ 148,686	\$ 192,128	\$ 155,857	\$ 197,527	\$ 210,513	\$ 12,986	
Materials and Supplies									
Misc Supplies	\$ 1,172	\$ 460	\$ 507	\$ 904	\$ 549	\$ 1,000	\$ 1,000	\$ -	
Operating Supplies	200	394	-	-	10,476	500	500	-	
Utility Maintenance	4,189	3,243	1,728	-	-	2,500	2,500	-	
Sub-Total	\$ 5,561	\$ 4,097	\$ 2,235	\$ 904	\$ 11,025	\$ 4,000	\$ 4,000	\$ -	
Contractual Services									
Professional Service Fees	\$ 12,195	\$ 23,577	\$ 24,035	\$ 6,068	\$ 87,312	\$ 25,000	\$ 50,000	\$ 25,000	
Telephone	590	696	864	1,406	2,046	1,200	1,200	-	
Postage	2,123	2,182	2,441	2,702	3,044	2,750	2,750	-	
Memberships & Dues	-	-	-	-	-	-	2,000	-	
Training & Subsistence	-	-	-	-	-	-	13,000	-	
Insurance	10,110	16,934	11,398	12,718	13,680	130,000	130,000	-	
Administrative Expense	94,000	94,000	130,000	130,000	130,000	130,000	130,000	-	
Utility Maintenance	974	17,750	74,552	63,524	42,403	75,000	75,000	-	
Miscellaneous Contractual Services	15,735	12,459	34,430	57,952	81,718	95,000	100,000	5,000	
Fees/licenses/permits	4,452	158	5,616	183	1,853	5,000	5,000	-	
Depreciation	113,346	113,346	113,346	119,538	121,424	120,000	120,000	-	
Sub-Total	\$ 253,525	\$ 281,102	\$ 396,682	\$ 394,091	\$ 483,480	\$ 468,950	\$ 498,950	\$ 30,000	
Other Improvements / Equipment									
Transfer	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
Sub-Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
Capital Spending									
Furniture, Equipment & Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000	
Capital Projects	214,846	-	-	-	218,435	700,000	900,000	200,000	
Total Expenditures	\$ 650,196	\$ 473,683	\$ 597,603	\$ 637,123	\$ 918,797	\$ 1,420,477	\$ 1,938,463	\$ 517,986	

MH rehab, CB rehab, Flared End
GIS, VLAWMO Projects, ditch clearing, televising

Tymco sweeper
East Vadnais project, Resiliency study,
Edgerton savings and Comfort site

City of Vadnais Heights, Minnesota
Capital Improvement Plan
2026 through 2035
December 2, 2025

	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031	Proposed 2032	Proposed 2033	Proposed 2034	Proposed 2035
CAPITAL IMPROVEMENTS FUND (funded through tax levy) 12/31/24 balance: \$5,500,000										
Public Works Operating Equipment:										
2016 GMC 2500 4x4 with plow, #101										
2018 Cushman Hauler 1200X, #102					60,000					
2023 Ford F-250, #103B										
2024 FREIGHTLINER 114SD DUMP/PLow/ WING, #104										
2022 Freightliner/Tow Master plow truck, #105										
2022 Ford F550XL bucket truck, #108					60,000	100,000				
2013 Chev K2500 3/4 ton 4 x 4 truck with plow, #109										
2001 Chev C3500 1 ton dump truck with J - Hook truck, #110	75,000									
2020 Bobcat tool cat, #111				60,000						
2023 Ford F-350, #112										
2017 Dodge 3500 utility, #113										
2011 International 7400 Dump, #114										
1997 Ford F450 dump/lift gate, #115										
2018 Freightliner SD dump plow truck, #116				210,000						
2016 GMC 2500 HD 4x4 with plow, #120										
2001 924G Cat front end loader, #121										
2006 Sky Jack Man lift, #122	50,000									
2022 Caterpillar mini excavator, #123						80,000				
2023 John Deere 324G, #124										
2023 Doosan P250 air compressor, #125										
2018 Wacker roller, #126										
2018 SPHD patching trailer, #129										
2023 SPHD patching trailer, #129B				60,000						
2015 Brush Bandit chipper model 990, #131	100,000									
1999 Onan generator, #133										
2002 Onan generator, #134										
2015 Linde forklift (purchased 2020), #137		200,000			30,000					
2020 trackless sidewalk machine, #309										
2019 Ford 350 4x4 with plow, #310			100,000							
2020 Chevrolet 2500 with utility box and plow, #311	75,000									
2013 Chev 2500 HD 4x2, #312	65,000		90,000							
2019 Ford 450 super duty dump box, #313										
2012 Dodge 5500 multi-use hook truck, #315							50,000			
2020 John Deere tractor, #317										
1999 Toro cart model 7302, #321										
2018 John Deere 1585 mower combo, #322					60,000					
2021 Toro wide area mower, #326	125,000									
2012 John Deere Gator, #331										
2020 GMC Terrain, #401	45,000									
2020 GMC Terrain, #403			45,000							
Trail maintenance equipment			250,000							
2013 Ford F-150, #406										
Fire Equipment										
2021 Chevy Tahoe - C801						85,000				
2021 Chevy Tahoe - C802							85,000			
2011 Ford F-150 - C803										
2011 Ford F-150 - U855										
2007 Rosenbauer Spartan - E811 savings pool	47,000	47,000	47,000	47,000	75,000	47,000	47,000	47,000	47,000	47,000
2023 Rosenbauer Spartan - E817 savings pool	41,000	1,000,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000
2001 Ford F-550 - E813										
2000 Pierce Aerial - L812 savings pool	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
1997 Peterbuilt - S815										
1995 Peterbuilt - T822 (refurb)				750,000						
2010 Ford F-350 - G814				150,000						
1990 Ford F-350 - G824 (no replacement planned)										
2020 Dnauger - SCABA (SCABA expires in 15 years)										
Fire Station 810 Updates										
Fire station improvements	500,000									

[illegible]

City of Vadnais Heights, Minnesota											52
Capital Improvement Plan											
2026 through 2035											
December 2, 2025											
	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031	Proposed 2032	Proposed 2033	Proposed 2034	Proposed 2035	
MSA FUNDS (State construction funds)											
12/31/24 balance: \$980,000											
Willow Lake Blvd		1,500,000									
County Road D street (estimated City share)											
Greenhaven	2,800,000										
Edgerton					600,000	1,100,000					
Belland											
International				450,000							
Buerkle				250,000							
Judson				460,000							
Berwood				850,000		500,000					
Meadowood			650,000								
Foothill											
Annual totals	2,800,000	1,500,000	650,000	2,010,000	600,000	1,600,000	-	-	-	-	
FRANCHISE FEES FOR STREETS MAINTENANCE											
12/31/24 balance: \$300,000											
Annual Street Improvement Program	1,200,000	960,000	960,000	960,000	960,000	960,000	960,000	960,000	960,000	960,000	
Annual totals	1,200,000	960,000	960,000	960,000	960,000	960,000	960,000	960,000	960,000	960,000	
SPECIAL ASSESSMENTS FUNDS (collected from benefiting properties)											
Annual Street Improvement Program	750,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,001		
Annual totals	750,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,001	-	
Grand Totals	12,968,000	6,394,500	4,840,000	6,240,000	9,385,000	4,680,000	2,735,000	2,600,000	2,625,001	2,025,000	

CITY OF VADNAIS HEIGHTS
FINANCIAL CHART OF ACCOUNTS - FUNDS AND DEPARTMENTS

	<u>DEPARTMENT</u>	<u>FUND</u>
<u>GENERAL FUND</u>		101
COMMUNITY DEVELOPMENT	110	
ENGINEERING	140	
CITY COUNCIL	210	
ADMINISTRATION	220	
FUNDING FOR OUTSIDE AGENCIES	230	
FINANCE	250	
LEGAL	260	
CITY HALL & BUILDINGS	270	
TECHNOLOGY SUPPORT	280	
PUBLIC SAFETY	310	
FIRE PROTECTION	320	
CENTRAL GARAGE	410	
STREET MAINTENANCE	420	
PARKS AND RECREATION	510	
COMMONS	520	
<u>SPECIAL REVENUE FUNDS:</u>		
COMMUNITY SERVICES/GRANTS FUND		201
VADNAIS DAYS FUND	171	225
SOLID WASTE FUND	421	226
GAMBLING FEES FUND		227
HOUSING SALES TAX FUND		228
<u>DEBT SERVICE FUNDS:</u>		
2009A GO NORTH SERVICE CENTER BUILD AMERICA BONDS FUND		308
<u>CAPITAL PROJECTS FUNDS:</u>		
PUBLIC WORKS RESERVE FUND		401
2025 STREET IMPROVEMENTS	865	
KOEHLER ROAD TRAIL PROJECT	766	
2026 STREET IMPROVEMENTS	866	
CITY HALL SOLAR ARRAY	768	

CITY OF VADNAIS HEIGHTS
FINANCIAL CHART OF ACCOUNTS - FUNDS AND DEPARTMENTS

	<u>DEPARTMENT</u>	<u>FUND</u>
CAPITAL PROJECTS FUNDS (CONTINUED):		
CAPITAL IMPROVEMENTS FUND		402
FRANCHISE FEES FOR STREETS MAINTENANCE		413
PARK DEDICATION FUND		420
FIRE VEHICLES AND EQUIPMENT FUND		425
TAX INCREMENT PROJECT FUNDS:		
TAX INCREMENT DISTRICT 1-8 QUALITY FABRICATORS		455
TAX INCREMENT DISTRICT 1-12 PRIME DEVELOPMENT		458
TAX INCREMENT DISTRICT 1-16 PROFESSIONAL VENTURES		461
TAX INCREMENT DISTRICT 1-23 COTTAGES		468
TAX INCREMENT DISTRICT 1-30 WILLOW RIDGE		474
TAX INCREMENT DISTRICT 1-32 ELEVAGE APARTMENTS		475
<u>ENTERPRISE FUNDS:</u>		
WATER UTILITY FUND		601
WATER UTILITY OPERATIONS	450	
CENTERVILLE ROAD WATER MAIN	451	
SEWER UTILITY FUND		603
SEWER UTILITY OPERATIONS	470	
SANITARY SEWER ACCESS PATH	471	
SURFACE WATER UTILITY FUND		604
SURFACE WATER UTILITY OPERATIONS	480	
<u>INTERNAL SERVICE FUND:</u>		
COMPENSATED ABSENCES		501
<u>MISCELLANEOUS INTERNAL FUND:</u>		
CITY INVESTMENTS FUND		806

55 CITY OF VADNAIS HEIGHTS FINANCIAL CHART OF ACCOUNTS - OBJECT CODES

BALANCE SHEET ACCOUNTS

10100 Cash
10200 Petty Cash
10400 Investments
10401 Market Value Adjustment
10402 NSF Checks
10500 Accounts Receivable
10600 Interest Receivable
10700 Notes Receivable
10800 Delinquent Taxes Receivable
10810 Uncollected Taxes
10900 Reserved for Uncollected Taxes
11100 Deferred Assessments
11300 Current Assessments Receivable
11400 Delinquent Assessments
11600 Due from Other Funds
11800 Leases receivable
12000 Building and Structures
12050 Land
12100 Equipment and Vehicles
12200 Other Improvements
12300 Work in Progress
12400 Accumulated Depreciation
13100 Prepaid Expenses
14100 Inventory
14500 Land Held for Resale
15620 Bond Discount
15698 Deferred Outflows - OPEB
15699 Deferred Outflows - Pension
20100 Accounts Payable
20150 Electrical Inspections
20200 Contracts Payable
20400 Bonds Payable
20410 Bonds Payable - Current
20420 Notes Payable
20450 Capital Leases
20500 Accrued Interest Payable
20600 Notes Payable
21000 Accrued Salaries and Wages
21001 Salary Accrual
21100 Retirement Withholdings
21101 Health Insurance Withholdings
21103 LTD Withholdings
21104 Dental Insurance Withholdings
21105 Life Insurance Withholdings
21106 Short-term Disability Insurance Withholdings
21107 Flex Medical Spending Accounts
21108 Flex Dependent Care Spending Accounts
21109 Workers' Compensation Insurance
21110 Central Pension Fund Withholdings
21111 457 Plan Withholdings
21112 Local 49 Withholdings
21113 HSA Withholdings
21115 Garnishments
21200 Deposits
21210 Deposits - Commons
21220 Damage Deposits - Commons
21300 Sales Taxes
21600 Due to Other Funds
21700 Accrued Compensated Absences
21710 Due to SAC
21720 Due to Surcharges
21800 OPEB Liabilities
22100 Deferred Revenues
22101 Deferred Revenues - Taxes
22102 Deferred Revenues - Special Assessments
22103 Deferred Inflow - Leases
22298 Deferred Inflows - OPEB
22299 Deferred Inflows - Pension
22400 Bond Premium
23999 Pension Liability
24000 Receipts to Recode
25300 Fund Balance - Appropriated
26100 Contributed Capital

REVENUE ACCOUNTS

31010 General Property Taxes
31011 Delinquent Property Taxes
31012 Property Tax Penalties
31020 Tax Increments
31021 Delinquent Tax Increments
31022 Excess TIF
32011 Highway Aid -Construction
32012 Highway Aid-Maintenance
32014 Local Government Aid
32015 Fire Aid
32016 Other State Monies
32020 Federal Grants
32021 Cable Franchise Fees
32022 Miscellaneous Other
32030 Assessments Paid Before Certification
32032 Prepaid Assessments
32033 Current Assessments
32034 Delinquent Assessments
32035 Assessment Penalties
32036 Deferred Assessments
32037 Debt Fees
32040 Liquor, Beer & Tavern Licenses
32041 Cigarette Sales License
32042 Contractors Licenses
32043 Garbage Haulers License
32045 Animal License & Fines
32047 Fire Occupancy Permit
32050 Building Permit
32060 Miscellaneous License & Permit
33010 Court Fines
33439 Pension Revenue
33620 County Grant
34010 General Government Customer Charges
34011 Public Safety Customer Charges
34013 Administration Fee
34014 Lease of Property
34015 False Alarm Customer Charges
34016 Recreation Fees
34018 Plan/Engineering Charges
34019 Heritage Days Fees
34021 Rental Charges - Commons
34022 Commons- Share of Liquor sales
34023 Commons- Share of Food sales
34024 Commons- Share of Decor sales
35010 Utility Consumption
35015 Utility Unit
35020 Meters & Recycling Containers
35030 Utility Penalty
35031 Unreadable Meter Charge
35035 Illegal Sump Pump Penalty
35036 Collection Fees
35040 Clean-up Days
36010 Reserves
36011 Interest Earnings
36012 Donations & Contributions
36013 Sale of Fixed Assets
36014 Bond Proceeds
36015 Refund & Reimbursements
36017 Market Value Adjustment
36019 Note Payment
36020 Capital Lease Proceeds
36021 Charitable Gambling Fees
37010 Transfer from Other Funds
37011 Fund Balance-Budgeting Only
38400 Employee Leave Charge (Credit)
39203 Contributed Capital
39999 Prior Period Adjustment

EXPENDITURE ACCOUNTS

41010 Salaries
41012 Overtime Wages
41013 Part time Employees Wages
41014 Temp./Seasonal Employees Wages
41015 Parks Seasonal Staff
41016 Standby Pay
41020 Retirement Pensions
41022 FICA/Medicare
41023 Fire Pension Contribution-City
41024 Fire Pension Contribution-State
41030 Health Insurance/457 Match
41031 Worker's Compensation Insurance
42011 Misc Supplies
42012 Operating Supplies
42013 Feed Chemicals
42014 Bituminous
42015 Salt/Sand
42016 Signs
42019 Fuels and Lubricants
42020 Small Tools
42023 Building Supplies
42024 Vehicle Supplies
42025 Equipment Supplies
42026 Landscape Supplies
42030 Uniforms and Clothing
42031 Utility Maintenance Supplies
42035 Recreation Supplies
42040 Other Supplies
42050 Special Events Supplies
43010 Professional Service Fees
43011 Telephone
43012 Utilities
43013 Postage
43014 Memberships & Dues
43015 Training and Subsistence
43016 Mileage and Travel
43017 Advertising and Publishing
43019 Fire Prevention
43020 Insurance
43021 Administrative Expense
43025 Printing/Copying
43030 Equip & Vehicle Maintenance
43031 Utility Maintenance
43032 Bldg. & Grounds Maintenance
43033 Building Services
43034 Vehicle Services
43035 Equipment Services
43036 Uniform Services
43040 Miscellaneous Contractual
43042 Special Events Services
43050 Recreation
44010 Acquisition - Land & Easements
44012 Rental
44015 Fees/Licenses/Permits
44020 Construction Contract
44021 Principal Payments
44022 Interest Payment
44023 Paying Agent
44024 Professional Services-Projects
44025 Other - Projects
44026 Debt Charge
44027 Note Payment - Principal
44028 Note Payment - Interest
44029 Amortization
44030 Refunds/Reimbursements
44031 Admin Charges-Projects
44040 Contingency
44050 Depreciation
44060 Transfer to Other Funds
45010 Furniture, Equipment & Vehicle
45020 Building
45040 Other Improvements
49400 OPEB Expense

NOTES

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There is no text or other markings on the paper.