

2026 Levy and Budget Public Hearing

Date: December 2, 2025

Meeting Goals:

- . Solicit Feedback from Residents and Taxpayers**
- . Council Approvals**

REQUESTED COUNCIL ACTIONS:

- **ADOPT 2026 LEVY (Resolution #1)**
- **ADOPT 2026 GENERAL FUND BUDGET**
- **APPROVE 2026 PORTION OF THE CIP**
- **PRELIMINARILY APPROVE 2027-2035 PORTION OF THE CIP FOR PLANNING PURPOSES ONLY (Resolution #2)**
- **APPROVE 2026 EMPLOYEE COMPENSATION PLAN (Resolution #3)**
- **APPROVE 2026 SPECIAL REVENUE & ENTERPRISE FUND BUDGETS**

AGENDA

- **2026 PROPOSED LEVY**
- **SPENDING HIGHLIGHTS**
- **IMPACT OF PROPOSED LEVY**
- **RESIDENT AND TAXPAYER
FEEDBACK**
- **COUNCIL DISCUSSION AND
DECISION – MAKING**

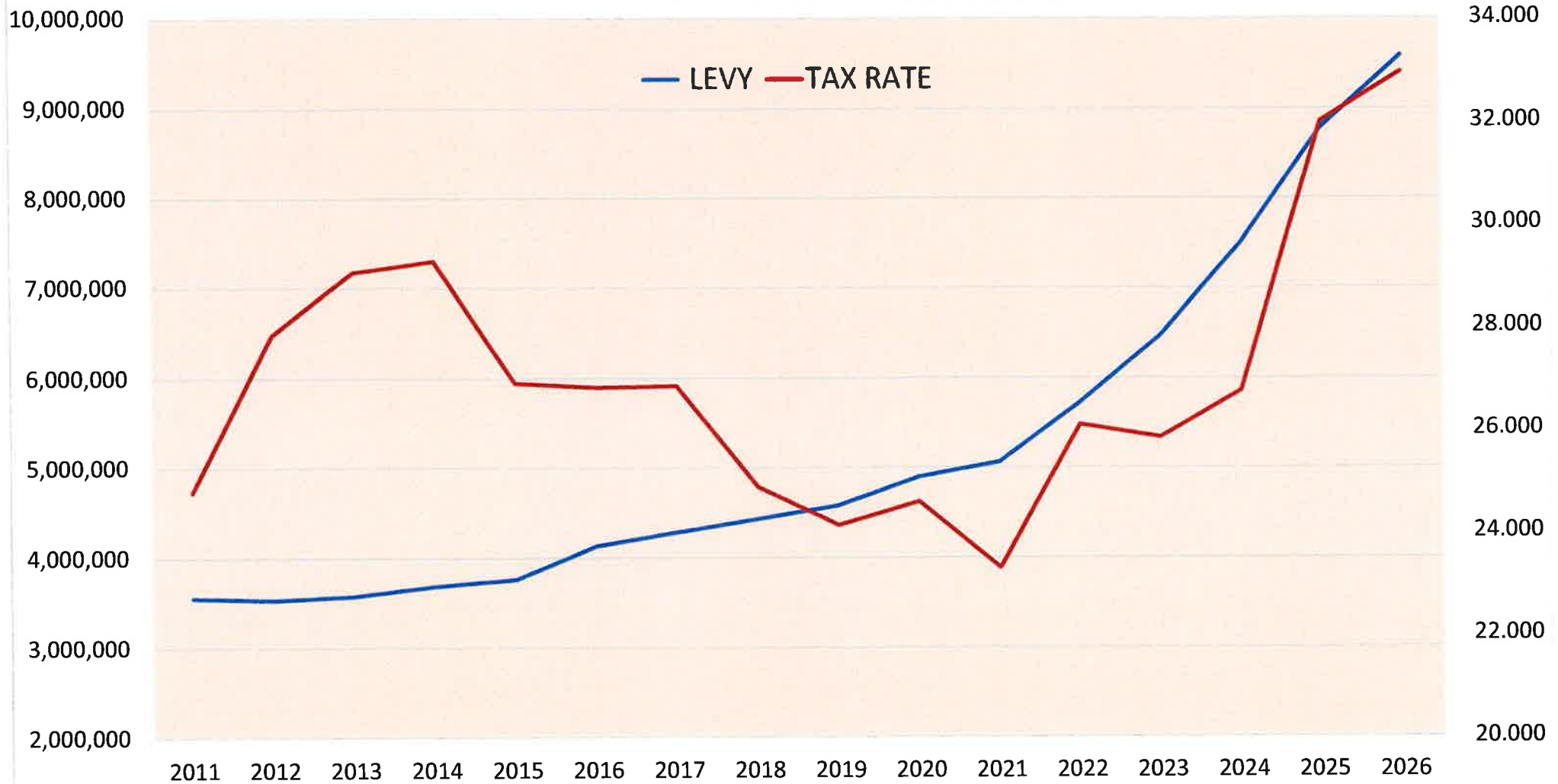
2026 PROPOSED LEVY SUMMARY

LEVY COMPONENT	ADOPTED 2023 LEVY	ADOPTED 2024 LEVY	ADOPTED 2025 LEVY	PROPOSED 2026 LEVY	CHANGE
GENERAL FUND	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)	474,453	478,441	475,833	482,528	6,695
CAPITAL IMPROVEMENTS FUND*	639,000	849,115	1,378,568	1,593,000	214,432
LEVY	6,461,264	7,488,513	8,775,229	9,581,026	805,797
LEVY INCREASES	736,735 12.87%	1,027,249 15.90%	1,286,716 10.76%	805,797 9.18%	

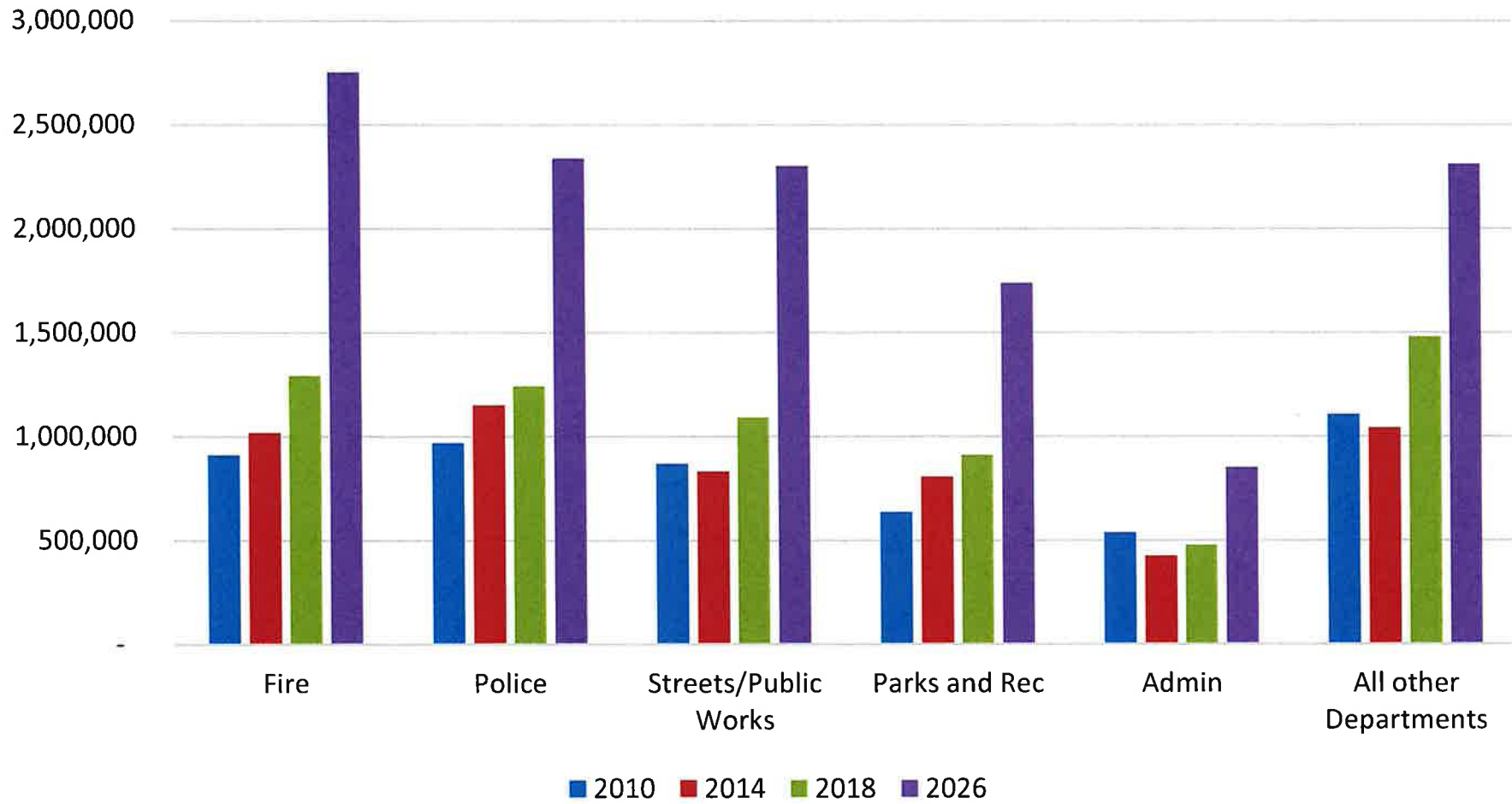
The levy assumes that the following reserve fund balances will be used to supplement other revenue sources:

Capital Improvements Fund	-154,000	393,385	-113,000	-808,000
Water Utility Fund	400,000	400,000	400,000	400,000
Sewer Utility Fund	50,000	50,000	50,000	50,000
Surface Water Utility Fund	50,000	50,000	50,000	50,000
total reserves used	346,000	893,385	893,385	-308,000

HISTORIC LEVIES AND TAX RATES



2010-2026 SPENDING



2026 Capital Improvements Fund proposal

Spending:

Comfort site, Public Works amenities	150,000
2021 Toro wide area mower, #326	125,000
2015 Brush Bandit chipper model 990, #131	100,000
2020 Bobcat tool cat, #111	75,000
2020 Chevrolet 2500 with utility box and plow, #311	75,000
Conversion of lights to LED	75,000
2013 Chev 2500 HD 4x2, #312	65,000
2006 Sky Jack Man lift, #122	50,000
2020 GMC Terrain, #401	45,000
Community Survey	25,000
Total	785,000

Savings:

2007 Rosenbauer Spartan - E811 savings pool	47,000
2023 Rosenbauer Spartan - E817 savings pool	41,000
2025 Pierce Aerial - L812 savings pool	70,000
HVAC savings pool	50,000
Fire Station Upgrade	500,000
Parks Improvements	100,000
	808,000
Levy	1,593,000

WITHOUT THESE 2 INITIATIVES, THE TOTAL LEVY INCREASE WOULD BE 2.35%.

Ramsey County Assessor Determined Values

Property Values

Property Type	2024 Median Market Value	2025 Median Market Value	Change in Value	# of Parcels
Residential Condo	\$182,650	\$188,500	3.20%	550
Residential 2-3 Units	\$433,000	\$469,200	8.36%	19
Residential Single Family	\$394,600	\$421,900	6.92%	2,991
Residential Townhome	\$265,600	\$275,600	3.77%	955
Apartment	\$3,049,600	\$2,886,200	-5.36%	33
Commercial Office	\$403,300	\$408,500	1.29%	70
Commercial Retail	\$1,832,300	\$1,894,250	3.38%	46
Industrial	\$3,817,450	\$3,677,250	-3.67%	68

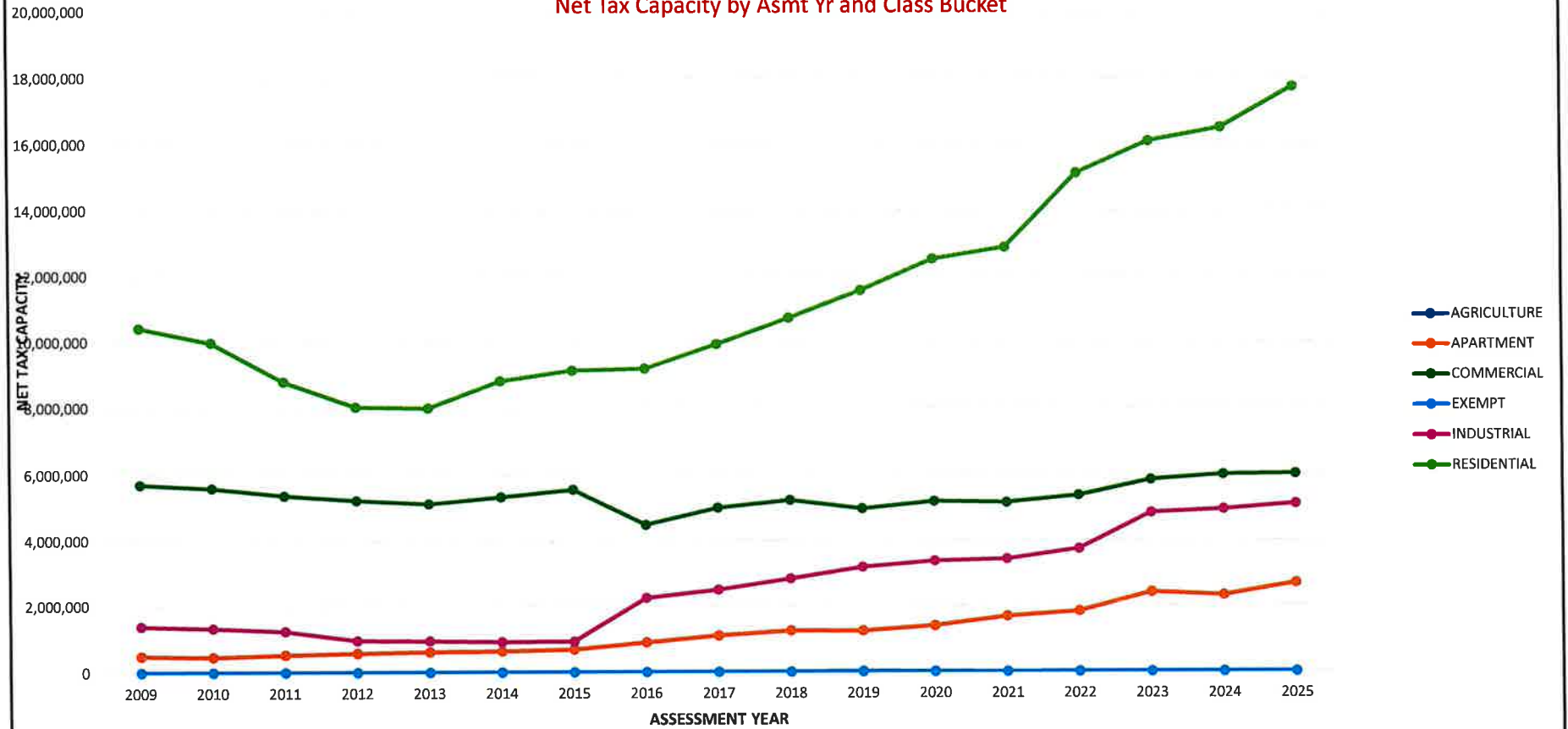
Important Notes

Property taxes are assessed based on property values.

Higher property values translate into higher property taxes.

Property valuations as of January 2, 2025, determine property tax amounts for 2026.

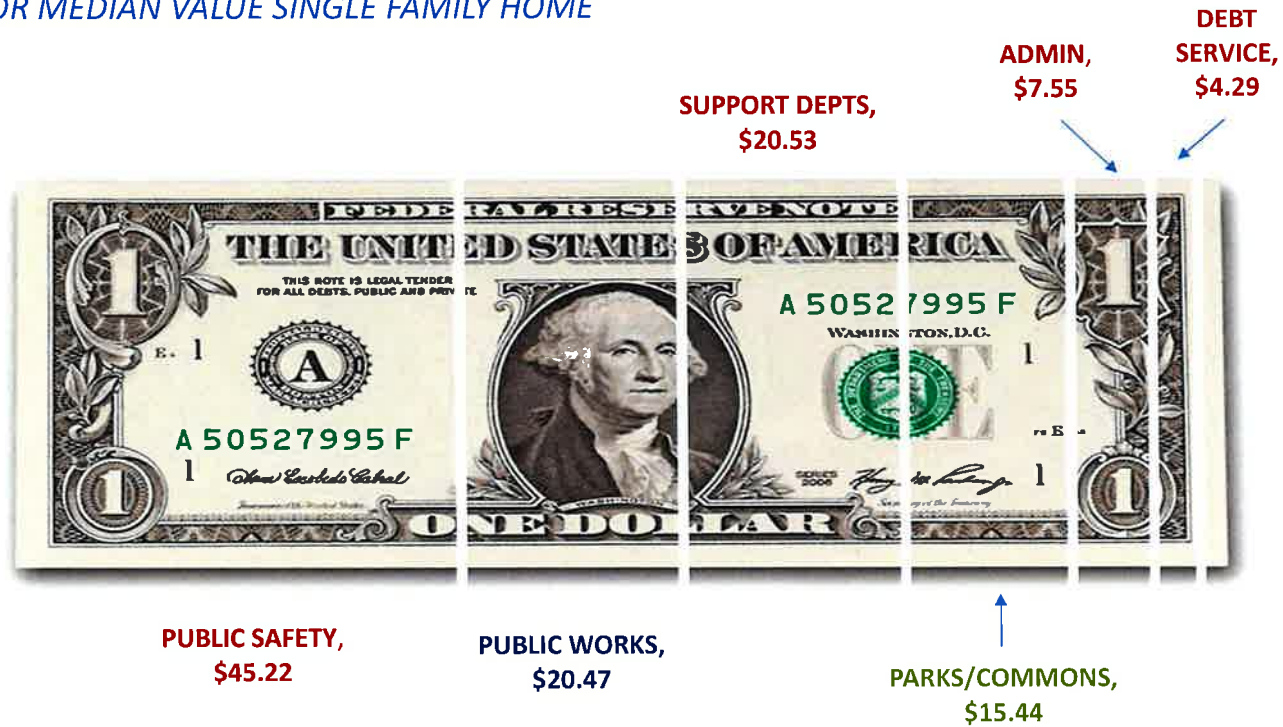
City of Vadnais Heights
Net Tax Capacity by Asmt Yr and Class Bucket



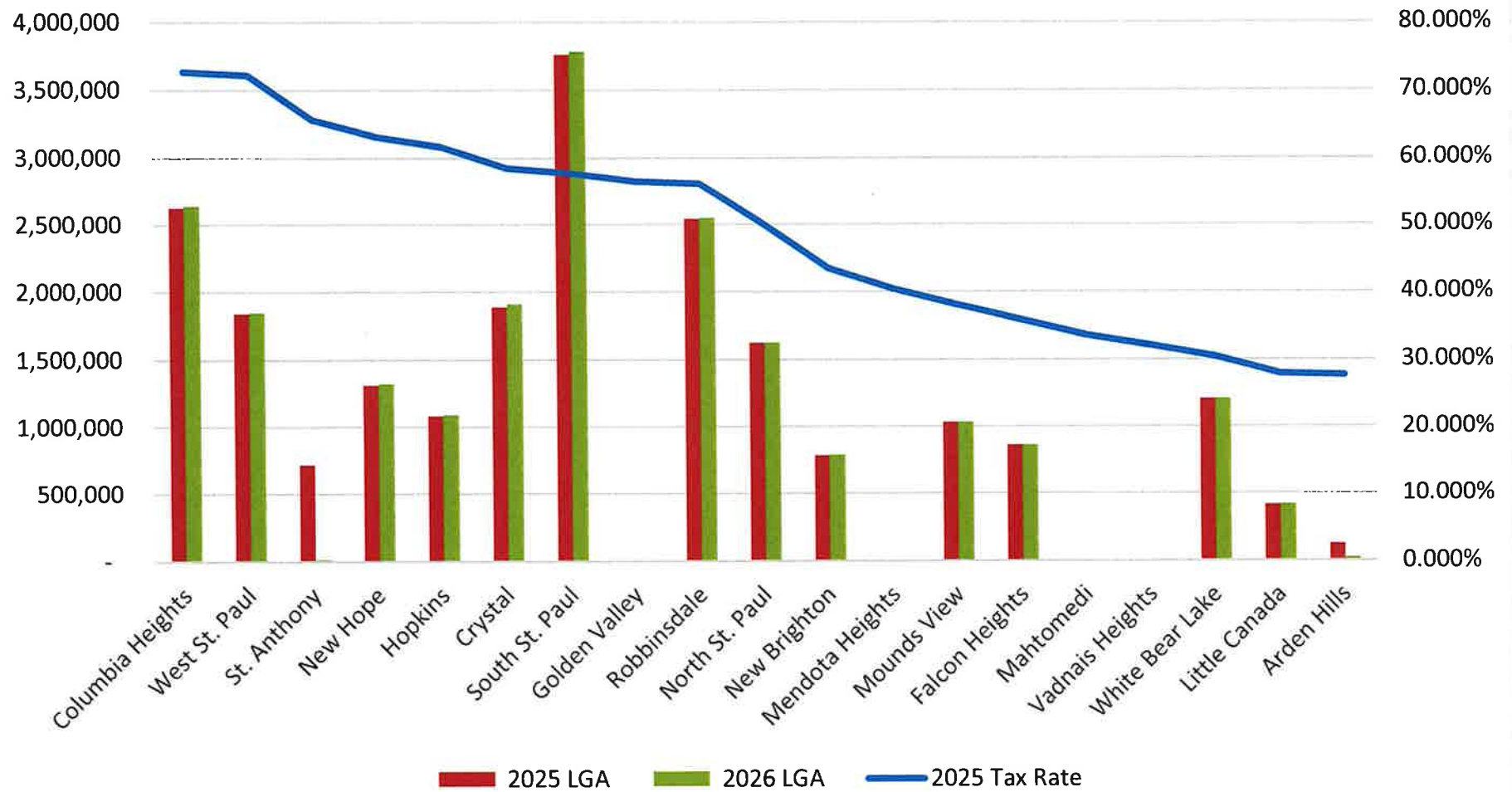
ESTIMATED 2026 CITY PROPERTY TAX FOR MEDIAN - VALUED RESIDENTIAL
AND COMMERCIAL PROPERTIES
ASSUMES CHANGES IN MEDIAN VALUES AS DETERMINED BY RAMSEY COUNTY

9.18% levy increase									
Residential:									
	2025 Median Market Value	Taxable Value	2025 City Tax	2026 Median Market Value	Taxable Value	2026 City Tax	City tax change	City tax change %	Monthly Tax Change
apartments	3,049,600	3,049,600	12,193.90	2,886,200	2,886,200	11,888.48	(305.42)	-2.50%	\$ (25.45)
residential condo	182,650	152,539	487.94	188,500	158,915	523.67	35.72	7.32%	\$ 2.98
residential 2-3 units	433,000	425,420	1,360.84	469,200	464,878	1,531.89	171.05	12.57%	\$ 14.25
residential single family	394,600	383,564	1,226.95	421,900	413,321	1,362.00	135.05	11.01%	\$ 11.25
residential townhome	246,400	222,026	710.22	265,600	242,954	800.60	90.38	12.73%	\$ 7.53
Commercial:									
commercial office	403,300	403,300	2,340.26	408,500	408,500	2,445.08	104.83	4.48%	\$ 8.74
commercial retail	1,832,300	1,832,300	11,482.48	1,894,250	1,894,250	12,236.96	754.47	6.57%	\$ 62.87
industrial	3,817,450	3,817,450	24,182.75	3,677,250	3,677,250	23,987.86	(194.89)	-0.81%	\$ (16.24)

*\$113.50 MONTHLY COST FOR CITY SERVICES
FOR MEDIAN VALUE SINGLE FAMILY HOME*



2025 tax rates and 2026 & 2025 LGA cties in the metro beltway-populations 5,000-25,000



city	2024 estimated population	2026 preliminary levy	2026 LGA	total available	per capita	2026 preliminary levy increase
Little Canada	10,701	5,499,154	416,576	5,915,730	553	9.50%
Falcon Heights	5,581	2,882,408	863,846	3,746,254	671	3.90%
White Bear Lake	24,035	15,089,000	1,208,111	16,297,111	678	9.50%
Arden Hills	10,195	7,131,270	24,051	7,155,321	702	18.30%
New Brighton	24,440	16,447,050	788,345	17,235,395	705	8.50%
Mounds View	12,991	8,144,589	1,033,559	9,178,148	707	9.00%
Vadnais Heights	13,242	9,581,026	-	9,581,026	724	9.18%
North St. Paul	13,001	8,615,990	1,624,948	10,240,938	788	8.00%
Mahtomedi	8,382	6,660,089	-	6,660,089	795	10.50%
Robbinsdale	14,924	12,131,571	2,549,814	14,681,385	984	12.10%
Crystal	23,092	21,886,992	1,909,733	23,796,725	1,031	15.30%
St. Anthony	9,956	10,361,416	16,383	10,377,799	1,042	9.40%
Columbia Heights	21,570	20,568,000	2,639,933	23,207,933	1,076	9.20%
South St. Paul	20,680	18,530,136	3,784,584	22,314,720	1,079	8.40%
New Hope	21,545	22,094,954	1,321,738	23,416,692	1,087	5.30%
Mendota Heights	11,923	14,264,753	-	14,264,753	1,196	8.80%
West St. Paul	21,390	24,434,535	1,847,457	26,281,992	1,229	9.40%
Hopkins	18,532	22,294,813	1,091,451	23,386,264	1,262	8.00%
Golden Valley	22,214	36,158,747	-	36,158,747	1,628	4.10%
Average					944	9.28%