

CITY OF VADNAIS HEIGHTS

ANNUAL BUDGET

FOR FISCAL YEAR BEGINNING

January 1, 2019

DIRECTORY OF CITY OFFICIALS

ELECTED OFFICIALS

		Term Expires
Bob Fletcher	Mayor	January 6, 2019
Heidi Gunderson	Councilmember	January 3, 2021
Craig Johnson	Councilmember	January 3, 2021
Terry Nyblom	Councilmember	January 6, 2019
Greg Urban	Councilmember	January 6, 2019

APPOINTED OFFICIALS

Kevin Watson

City Administrator

Jesse Farrell

City Engineer/Public Services Director

Ed Leier

Fire Chief/Code Enforcement Director

Tim Sandvik

Assistant City Administrator

Bob Sundberg

Finance Director

Nolan Wall

Planner/Community Development Director

CITY OF VADNAIS HEIGHTS

2019 ADOPTED BUDGET

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CITY OF VADNAIS HEIGHTS 2019 LEVY ANALYSIS

LEVY COMPONENT

GENERAL FUND	ADOPTED 2016 LEVY	ADOPTED 2017 LEVY	ADOPTED 2018 LEVY	ADOPTED 2019 LEVY	CHANGE
2009A DEBT SERVICE - NORTH SERVICE CENTER: FIRE & GARAGE PORTIONS OF BLDG.	3,167,640	3,365,707	3,404,394	3,571,779	167,385
2004A DEBT SERVICE	519,632	521,952	523,409	524,525	1,116
CAPITAL IMPROVEMENTS FUND*	116,632	117,998			until 2033
	327,700	276,305	499,745	481,781	(17,964)
LEVY	4,131,604	4,281,962	4,427,548	4,578,085	
NON-TIF LEVY INCREASES	94,044	150,358	145,586	150,537	
	2.50%	3.64%	3.40%	3.40%	

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

Capital Improvements Fund*	(76,700)	-	(323,649)	(24,822)
Water Utility Fund	50,000	50,000	50,000	50,000
Sewer Utility Fund	400,000	400,000	400,000	400,000
Surface Water Utility Fund	50,000	50,000	50,000	50,000
General Fund	-	-	626,904	-
Gambling Fund	-	-	30,000	-
Pooled TIF funds	325,000	275,000	-	-
total reserves used	748,300	775,000	833,255	475,178

Highlights:

Fire duty crew expansion - final day
Franchise fees will replace pooled TIF funds for annual street replacement costs

* Capital Improvements Fund activity
Spending:

Pavement roller and trailer	33,000
Replace 1 ton dump truck	35,000
Replace 3/4 ton plow truck	40,000
Replace fire grass vehicle	68,959
Replace fire radios	50,000
Replace Commons ballroom lights	75,000
Replace city hall generator	-
Upgrade HVAC controls, NSC and city hall	40,000
Convert street lights to LED	30,000
Trails maintenance	45,000
City Hall planter	40,000
total proposed spending	456,959
Levy funding	481,781
Increase in fund balance	24,822

City Property Tax Impact on a Median-Valued Home of \$269,400:

	annual	monthly
city property tax increase	city property tax increase	city property tax increase
\$ 41.18	\$	3.43

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

Department	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Community Development	\$ 189,550	\$ 211,606	\$ 271,930	\$ 326,190	\$ 342,854	\$ 329,006	\$ 337,960	\$ 8,954	
Engineering	106,802	90,466	83,692	96,075	95,181	96,918	99,221	2,303	
City Council	69,897	61,035	61,421	97,274	96,273	96,652	73,339	(23,313)	end lobbying contract
Administration	432,090	425,366	437,367	471,250	492,162	493,916	510,868	16,952	
Funding for Outside Agencies	46,352	46,706	47,463	44,481	43,504	46,992	55,167	8,175	New Trax
Finance	235,122	239,665	248,018	271,845	268,463	285,030	295,828	10,798	
Legal Services	138,076	167,989	158,509	169,723	155,167	176,000	180,000	4,000	
City Hall	178,650	216,661	222,055	263,348	261,408	265,192	269,857	4,665	
Technology Support	58,220	59,166	68,107	86,479	108,745	119,500	123,471	3,971	
Sheriff, Dispatch, CAD, Misc.	1,088,215	1,148,755	1,213,502	1,252,293	1,318,890	1,313,239	1,382,767	69,528	one time use of \$30,000 from Gambling Fund in 2018
Fire Protection/Code Enforcement	955,098	1,017,981	988,460	1,016,988	1,244,718	1,254,542	1,304,582	50,040	duty crew
Central Garage Facility	262,272	281,810	268,337	318,636	307,371	292,384	301,997	9,613	
Street Maintenance	434,412	422,853	439,691	380,045	472,519	477,780	478,664	884	
Parks and Recreation	608,270	584,856	607,554	701,666	636,254	578,788	593,358	14,570	
Commons	150,671	182,190	176,989	192,050	197,195	199,755	206,700	6,945	
General Fund Reserves	55,000	50,000	50,000	-	-	626,904	-	(626,904)	
General Fund Total	\$ 5,008,697	\$ 5,207,105	\$ 5,343,095	\$ 5,688,343	\$ 6,040,704	\$ 6,652,598	\$ 6,213,779	\$ (438,819)	

City of Vadnais Heights MN

Annual Budget

Revenue Detail

General Fund

Description	Code	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs. 2018 \$ Change	explanation
<i>Taxes</i>										
Property Taxes	31010	\$ 2,754,631	\$ 2,836,639	\$ 2,958,161	\$ 3,134,545	\$ 3,343,651	\$ 3,404,394	\$ 3,571,779	\$ 167,385	
Delinquent Taxes	31011	(122,229)	33,784	(30,796)	(47,696)	(43,476)			-	
Property Tax Penalty	31012	2,665	3,410	907	2,552	1,866	2,500	2,000	(500)	
Sub-Total - Tax Levy		\$ 2,635,067	\$ 2,873,833	\$ 2,928,272	\$ 3,089,401	\$ 3,302,041	\$ 3,406,894	\$ 3,573,779	\$ 166,885	
<i>State Aids/Other Governments</i>										
State Highway Aid	32012	\$ 115,449	\$ 147,249	\$ 135,000	\$ 170,437	\$ 142,634	\$ 165,000	\$ 165,000	\$ -	
State Fire Relief Association Aid	32015	73,294	72,331	76,666	-	155,048	77,800	77,800	-	
Other State Monies	32016	5,169	35,630	42,330	48,762	48,093	6,000	6,000	-	
Sub-Total		\$ 193,912	\$ 255,210	\$ 253,996	\$ 219,199	\$ 345,775	\$ 248,800	\$ 248,800	\$ -	LGA eliminated
<i>Licenses/Fees</i>										
Cable Franchise Fee	32021	\$ 65,449	\$ 64,058	\$ 112,301	\$ 160,664	\$ 103,257	\$ 112,000	\$ 112,000	\$ -	
Miscellaneous Other	32022	-	5,435	5,655	2,471	6,304	5,500	5,500	-	
Liquor	32040	37,180	36,780	36,150	42,515	39,615	37,000	37,000	-	
Contractors	32042	3,850	4,060	6,215	10,165	7,690	5,000	5,000	-	
Animal Licensing	32045	1,064	5,242	930	5,191	1,156	5,000	1,200	(3,800)	
Business Licenses	32047	120,559							-	
Fire Occupancy Certificates	32047		134,024	159,525	154,791	156,503	160,000	160,000	-	
Rental Dwelling Licenses	32048								-	
Sub-Total		\$ 24,957	\$ 249,599	\$ 320,776	\$ 375,797	\$ 314,525	\$ 324,500	\$ 320,700	\$ (3,800)	
<i>Customer Charges:</i>										
<i>Community Development</i>										
Building Permits	32050	\$ 363,519	\$ 240,572	\$ 430,018	\$ 517,310	\$ 368,228	\$ 350,000	\$ 370,000	\$ 20,000	
Miscellaneous Licenses & Permits	32060	25,850	17,540	23,408	33,760	29,074	25,000	25,000	-	
Consultant Payments	34018	62,858	39,247	42,240	26,407	22,787	25,000	25,000	-	
Sub-Total		\$ 452,227	\$ 297,359	\$ 495,666	\$ 577,477	\$ 420,089	\$ 400,000	\$ 420,000	\$ 20,000	
<i>General Government</i>										
General	34010	\$ 3,600	\$ 3,241	\$ 3,036	\$ 35,513	\$ 6,639	\$ 2,700	\$ 2,700	\$ -	
Business subsidy Apps/Fees	34013	100	100	11,112	-	1,020	5,000	5,000	-	
Utilities, Solid Waste	34013	382,300	400,300	438,500	438,500	438,500	386,500	386,500	-	
Lease of Property	34014	148,495	159,602	165,237	165,914	176,117	150,000	155,000	5,000	
Interest Earnings	36011	31,231	166,466	39,875	(9,211)	58,485	32,000	32,000	-	
Donations	36012	4,300							-	
Sale of Goods and Property	36013	-	2,003	-	4,500	-	500	500	-	
Refunds and Reimbursements	36015	64,982	42,247	83,324	96,017	57,763	50,000	50,000	-	
Sub-Total		\$ 635,008	\$ 773,959	\$ 741,084	\$ 731,233	\$ 738,524	\$ 626,700	\$ 631,700	\$ 5,000	
<i>Public Safety</i>										
Court Fines	33010	\$ 37,400	\$ 38,815	\$ 33,156	\$ 28,527	\$ 28,464	\$ 32,000	\$ 30,000	\$ (2,000)	
Public Safety	34011	6,067	10,382	11,866	13,366	5,931	6,600	6,600	-	
False Alarm	34015	3,300	3,000	3,950	5,550	5,070	2,000	4,000	2,000	
Charitable Gambling Fees	36021	330	264	330	198	195	200	200	-	
Sub-Total		\$ 47,097	\$ 52,461	\$ 49,302	\$ 47,641	\$ 39,660	\$ 40,800	\$ 40,800	\$ -	
<i>Public Works and Recreation</i>										
<i>Special Assessments</i>										
Recreation	32033-5	\$ 9,726	\$ 15,504	\$ 6,741	\$ 19,774	\$ 7,621	\$ 8,000	\$ 8,000	\$ -	
Commons rentals	34016	109,547	102,713	105,594	93,566	96,527	110,000	100,000	(10,000)	
Sub-Total		\$ 362,129	\$ 437,513	\$ 461,746	\$ 541,903	\$ 541,733	\$ 478,000	\$ 478,000	\$ -	
<i>Transfers In</i>										
Other	37010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Use of General Fund Reserves		55,000	50,000	50,000			626,904		(626,904)	
Stormwater	37010	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	
Water	37010	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	
Sewer	37010	375,000	375,000	400,000	400,000	400,000	400,000	400,000	-	
Sub-Total		\$ 530,000	\$ 525,000	\$ 550,000	\$ 500,000	\$ 500,000	\$ 1,126,904	\$ 500,000	\$ (626,904)	
Fund Total		\$ 5,108,499	\$ 5,464,934	\$ 5,800,842	\$ 6,082,651	\$ 6,202,347	\$ 6,652,598	\$ 6,213,779	\$ (438,819)	

City of Vadnais Heights MN

Annual Budget

Community Development

ACTIVITY SCOPE

This department provides for community development, economic development, 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 Planner/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 and a 25 hour-per-week permit clerk.

FUTURE OBJECTIVES

1. Continue review of NE quadrant of city center land development.
2. Implement BR&E program via the U of MN.
3. Work to sell city owned property at 843 E. County Rd. F to allow development when adjacent landowner is interested in developing.
4. Work with the City of Gem Lake on Hoffman Corners for Willow Lake Blvd. connection.
5. Continue efforts for economic development opportunities with excess MnDOT land in S.E. quadrant of I-694 and Hwy. 61.
6. Continue to assist property owners in marketing vacant properties.
7. Continue to implement Comprehensive Plan goals, objectives and zoning controls as needed.
8. Complete development of City Center.
9. Identify long term vision for development and redevelopment of older properties.
10. Continue the environmental investigation and redevelopment of the "Garceau corner."
11. Create an economic development plan, business subsidy plan, BR&E policy, etc.
12. Review and update city code.
13. Continue the sustaining program with the VHEDC.
14. Continue work with developers to redevelop Garceau Hardware site.

PROGRAMS

Type	Resource Allocation
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.	30%
2. Public Information/Assistance - Provide information to the public; work with developers and property owners on land use and zoning requests.	15%
3. Building and Zoning Permitting - Conduct plan review, process building/zoning permits, assist builders in code compliance, conduct inspections.	35%
4. Administration - Administer, update, monitor, enforce the zoning, subdivision, development agreement, bond administration, and building codes as well as special use permits; issue zoning permits for signs fences, and driveways.	10%
5. Review public transit issues.	5%
	5%

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.

City of Vadnais Heights MN
Annual Budget

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

Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Personnel Services									
Salaries (2.625 FTE's)	\$ 104,042	\$ 133,776	\$ 191,953	\$ 180,993	\$ 209,238	\$ 214,399	\$ 221,673	\$ 7,274	
Overtime	46	-	-	194	-	-	-	-	
Part-time Employees	-	-	-	-	-	-	-	-	
PERA	7,436	9,551	14,387	13,151	15,670	16,080	16,626	546	
FICA/Medicare	7,631	9,846	14,343	13,366	15,754	17,035	17,626	591	
Insurance	11,509	13,256	18,344	16,651	23,592	23,230	24,340	1,110	
Worker's Comp Premium	483	731	1,140	1,055	1,320	1,512	1,445	(67)	
Sub-Total	\$ 131,147	\$ 167,160	\$ 240,167	\$ 225,410	\$ 265,574	\$ 272,256	\$ 281,710	\$ 9,454	
Materials and Supplies									
Operating Supplies	\$ 948	\$ 2,457	\$ 317	\$ 151	\$ 1,210	\$ -	\$ 1,000	\$ 1,000	
Sub-Total	\$ 948	\$ 2,457	\$ 317	\$ 151	\$ 1,210	\$ -	\$ 1,000	\$ 1,000	
Contractual Services									
Professional Service Fees	\$ 49,763	\$ 34,639	\$ 19,145	\$ 49,004	\$ 56,218	\$ 40,000	\$ 38,500	\$ (1,500)	
Consulting Planner	-	-	-	-	-	-	-	-	
Telephone	290	161	185	202	307	250	250	-	
Utilities	-	-	-	438	-	-	-	-	
Memberships & Dues	85	495	635	230	1,040	2,000	2,000	-	
Training and Subsistence	505	1,416	2,171	621	2,021	3,000	3,000	-	
Bldg. Official training/certification	-	-	-	-	-	-	-	-	
AICP certification, misc. conferences	-	-	-	-	-	-	-	-	
Mileage and Travel	-	66	581	60	16	500	500	-	
Advertising and Publishing	-	-	2,435	3,571	3,998	3,500	3,500	-	
Miscellaneous Contractual	6,812	5,091	5,941	13,439	11,878	6,000	6,000	-	
Planning Commission stipends	-	-	-	-	-	-	-	-	
Planning Commission meeting recorder	-	-	-	-	-	-	-	-	
building inspection services	-	-	-	-	-	-	-	-	
software support	-	-	-	-	-	-	-	-	
Fees/licenses/permits	-	121	353	33,064	592	1,500	1,500	-	
Sub-Total	\$ 57,455	\$ 41,989	\$ 31,446	\$ 100,629	\$ 76,070	\$ 56,750	\$ 55,250	\$ (1,500)	
Operations Total	\$ 189,550	\$ 211,606	\$ 271,930	\$ 326,190	\$ 342,854	\$ 329,006	\$ 337,960	\$ 8,954	

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 City Engineer is also the Public Works Director and 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 5-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.

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 City Engineer's time. Significant resources of both time and funding will be needed as the City's infrastructure ages. City staff continues to have an excellent working relationship with Ramsey County and MnDot staff.

City of Vadnais Heights MN
Annual Budget

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

Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Personnel Services									
Salaries (.5 FTE's)	\$ 57,739	\$ 58,400	\$ 58,356	\$ 62,674	\$ 64,277	\$ 62,052	\$ 63,294	\$ 1,242	
PERA	4,029	4,117	4,358	4,435	4,551	4,654	4,747	93	
FICA/Medicare	3,693	3,784	3,903	3,994	4,243	4,769	4,869	100	
Insurance	7,976	7,976	7,836	7,842	6,802	7,858	9,205	1,347	
Worker's Comp Premium	369	370	377	386	432	485	456	(29)	
Sub-Total	\$ 73,806	\$ 74,647	\$ 74,830	\$ 79,331	\$ 80,305	\$ 79,818	\$ 82,571	\$ 2,753	
Materials and Supplies									
Miscellaneous Supplies	\$ -	\$ -	\$ 273	\$ 38	\$ -	\$ 250	\$ 250	\$ -	
Sub-Total	\$ -	\$ -	\$ 273	\$ 38	\$ -	\$ 250	\$ 250	\$ -	
Contractual Services									
Professional Service Fees	\$ 32,091	\$ 14,941	\$ 7,761	\$ 15,896	\$ 14,259	\$ 15,000	\$ 15,000	\$ -	
Telephone	285	153	185	202	202	350	300	(50)	
Memberships and Dues	60	60	-	-	60	100	100	-	
Training & Subsistence	560	665	643	608	355	1,400	1,000	(400)	
Engineering license, conferences									
Sub-Total	\$ 32,996	\$ 15,819	\$ 8,589	\$ 16,706	\$ 14,876	\$ 16,850	\$ 16,400	\$ (450)	
Operations Total	\$ 106,802	\$ 90,466	\$ 83,692	\$ 96,075	\$ 95,181	\$ 96,918	\$ 99,221	\$ 2,303	

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, 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, Historical Commission, Parks, Recreation, and Trails Commission and the Planning Commission. Additionally, the Council participates on and administers several committees: Finance Committee, Personnel Committee, Sustainability Task Force and the VH Commons Oversight Committee.

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. Implement Municode tool and update city codes.
4. Improve the Vadnais Commons to cover its operational costs, works to cover its portion of the debt service for the facility and support local businesses community
5. Identify plan for use of city's pooled TIF resources.
6. Identify and approve plan for Garceau Hardware site.
7. Continue efforts for economic development in NE corner of City Center District.
8. Coordinate efforts for beautification within City Center District.
9. Identify plans/opportunities for redevelopment of sites.
10. Identify plan for Staehli Property
11. Ensure City's interests are protected with Rice Street Bridge Project
12. Improve City trail and sidewalk system throughout the community.
13. Build on relationship with VHEDC.
14. Represent interests in Rush Line.

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 reflects continued fiscal restraint.

City of Vadnais Heights, MN
Annual Budget

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

Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Personnel Services									
Salaries	\$ 31,500	\$ 31,500	\$ 31,500	\$ 31,500	\$ 31,000	\$ 31,500	\$ 31,500	\$ -	
PERA	735	735	300	300	-	-	-	-	
FICA/Medicare	2,038	2,038	2,038	2,038	2,371	2,410	2,410	-	
Worker's Comp Premium	52	77	96	88	113	142	129	(13)	
Sub-Total	\$ 34,325	\$ 34,350	\$ 33,934	\$ 33,926	\$ 33,484	\$ 34,052	\$ 34,039	\$ (13)	
Materials and Supplies									
Miscellaneous Supplies	\$ 481	\$ 579	\$ 93	\$ 234	\$ 525	\$ 300	\$ 300	\$ -	
Sub-Total	\$ 481	\$ 579	\$ 93	\$ 234	\$ 525	\$ 300	\$ 300	\$ -	
Contractual Services									
Memberships & Dues	\$ 1,588	\$ 540	\$ -	\$ 540	\$ 30	\$ 500	\$ 500	\$ -	
Training and Subsistence	35	330	1,551	213	773	3,800	3,500	(300)	
Long-range planning									
LMC conference and training									
Advertising and Publishing	21,861	20,590	21,011	20,466	23,583	24,000	24,000	-	
Newsletter - 3 issues, News and Views - weekly notices									
Miscellaneous Contractual	11,604	4,640	4,832	41,889	37,878	34,000	11,000	(23,000)	
Meeting minutes, other contractual									
Fees/licenses/permits	3	6	-	6					
Sub-Total	\$ 35,091	\$ 26,106	\$ 27,394	\$ 63,114	\$ 62,264	\$ 62,300	\$ 39,000	\$ (23,300)	
Operations Total	\$ 69,897	\$ 61,035	\$ 61,421	\$ 97,274	\$ 96,273	\$ 96,652	\$ 73,339	\$ (23,313)	

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. Assist the Vadnais Heights Commons facility, including marketing to make it not only self-supporting for operations and its portion of debt as well.
4. Assist in Comprehensive Plan implementation and the updating of city codes.
5. Continually improve and update the city's new website and improve social media opportunities.
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 new Community Development Director.
10. Monitor ongoing White Bear Lake water augmentation issues.
11. Implement new BR&E program completed in 2016.
12. Identify areas of focus identified within the Community Survey completed in 2016.

PROGRAMS

<u>Type</u>	<u>Resource Allocation</u>
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. At the start of 2017, the City Administrator will be bringing forward options to start the foundation for new financial programs. The City Administrator will work with the Community Development Director on new economic development plans and begin work on the upcoming Comprehensive Plan.

City of Vadnais Heights MN
Annual Budget

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

Description	2013	2014	2015	2016	2017	2018	2019	2019 vs 2018	explanation
	Actual	Actual	Actual	Actual	Actual	Budget	Budget	\$ Change	
Personnel Services									
Salaries (4.5 FTE's)	\$ 315,546	\$ 313,516	\$ 319,170	\$ 351,870	\$ 352,517	\$ 358,676	\$ 357,111	\$ (1,565)	
Overtime	388	133	127	756	107	-	-	-	
PERA	23,039	22,805	24,005	24,702	26,020	26,901	26,783	(118)	
FICA/Medicare	25,811	25,185	25,621	25,918	26,991	28,862	28,803	(59)	
Insurance	34,310	40,143	39,154	39,208	40,348	43,076	55,000	11,924	
Worker's Comp Premium	2,107	2,062	2,080	2,151	2,464	2,801	2,571	(230)	
Sub-Total	\$ 401,201	\$ 403,844	\$ 410,157	\$ 444,605	\$ 448,447	\$ 460,316	\$ 470,268	\$ 9,952	
Materials and Supplies									
Miscellaneous Supplies	\$ 3,744	\$ 974	\$ 2,548	\$ 1,023	\$ 1,331	\$ 1,500	\$ 1,500	\$ -	
Sub-Total	\$ 3,744	\$ 974	\$ 2,548	\$ 1,023	\$ 1,331	\$ 1,500	\$ 1,500	\$ -	
Contractual Services									
Professional Service Fees	\$ 11,666	\$ 3,989	\$ 12,343	\$ 13,635	\$ 27,449	\$ 15,000	\$ 15,000	-	
HR services	-	-	-	-	-	-	-	-	
Telephone	665	608	600	600	600	700	700	-	
Memberships & Dues	172	1,121	2,499	1,875	3,237	1,200	2,800	1,600	
Training and Subsistence	1,619	5,691	3,291	3,642	4,067	5,500	10,000	4,500	new employee training
Mileage and Travel	3,836	3,268	3,264	3,482	3,473	3,500	7,000	3,500	new employee training
Advertising	4,076	4,300	1,387	1,325	940	3,000	1,500	(1,500)	
Employment ads, legal notices	-	-	-	-	-	-	-	-	
Miscellaneous Contractual	4,991	1,330	1,164	695	1,247	3,000	1,500	(1,500)	
Employee recognition, misc.	-	-	-	-	-	-	-	-	
Fees/licenses/permits	120	241	114	368	1,371	200	600	400	
Sub-Total	\$ 27,145	\$ 20,548	\$ 24,662	\$ 25,622	\$ 42,384	\$ 32,100	\$ 39,100	\$ 7,000	
Operations Total	\$ 432,090	\$ 425,366	\$ 437,367	\$ 471,250	\$ 492,162	\$ 493,916	\$ 510,868	\$ 16,952	

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. In 2012, the White Bear Lake Area Community Counseling Center, which has provided various mental health counseling services in our area for nearly 50 years, merged with Northwest Youth and Family Services (NYFS), who recently changed their name to Northeast Youth and Family Services. NYFS provides a wider range of services than the White Bear Lake Community Counseling Center and will be leasing the White Bear Lake facility on White Bear Parkway. NYFS is a 501(c)(3) non-profit organization which will facilitate additional fund raising opportunities and access to more grant possibilities. Our costs have been reduced with NYFS. NYFS is seeking greater participation from new cities it represents.
2. Newtrax will be funded for transportation services into Vadnais Heights.
3. Continue to support VHEDC efforts where priorities align.

PROGRAMS

Type

1. Government connections: Ramsey County League, League of MN Cities, etc.
2. Community counseling and social services
3. Economic development/other

Resource Allocation
24%
68%
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	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
<i>Contractual Services</i>									
Memberships & Dues	101-230-43014	\$ 46,352	\$ 46,706	\$ 47,463	\$ 44,481	\$ 43,504	\$ 46,992	\$ 55,167	8,175
NYFS	21,030								
VHEDC Contributions	8,000								
Ramsey County League	700								
League of MN Cities	11,800								
White Bear Area Chamber	600								
St. Paul Area Chamber	500								
Metro Cities	5,037								
New Trax	7,500								
Operations Total		\$ 46,352	\$ 46,706	\$ 47,463	\$ 44,481	\$ 43,504	\$ 46,992	\$ 55,167	8,175

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, 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 Banyon Software and 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. Given the City's bond rating downgrade in 2012, strategies and efforts to improve the rating will be explored over the next few years.
6. Evaluation of a long-term financial management plan. Establish funding level parameters for various capital funds.

PROGRAMS

Type	Resource Allocation
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	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Personnel Services									
Salaries (1.8 FTE's)	\$ 146,253	\$ 146,991	\$ 153,100	\$ 165,788	\$ 160,881	\$ 162,923	\$ 166,200	\$ 3,277	
Overtime	-	-	-	-	-	-	-	-	
PERA	10,577	10,811	11,447	11,646	11,958	12,219	12,465	246	
FICA/Medicare	10,953	11,166	11,057	10,608	10,842	12,552	12,823	271	
Insurance	21,628	21,628	23,669	28,380	24,736	28,414	33,293	4,879	
Worker's Comp Premium	967	971	992	1,013	1,135	1,272	1,197	(75)	
Sub-Total	\$ 190,378	\$ 191,567	\$ 200,265	\$ 217,435	\$ 209,552	\$ 217,380	\$ 225,978	\$ 8,598	
Materials and Supplies									
Miscellaneous Supplies	\$ -	\$ -	\$ 315	\$ 89	\$ 1,121	\$ 400	\$ 500	\$ 100	
Sub-Total	\$ -	\$ -	\$ 315	\$ 89	\$ 1,121	\$ 400	\$ 500	\$ 100	
Contractual Services									
Professional Service Fees	\$ 39,648	\$ 43,784	\$ 43,384	\$ 46,297	\$ 46,579	\$ 52,000	\$ 53,000	\$ 1,000	
Auditor services								-	
ADP payroll services								-	
Memberships & Dues	250	250	250	250	250	300	300	-	
Training and Subsistence	1,156	573	532	487	472	2,000	1,800	(200)	
GFOA annual local training, MN GFOA annual conference, other financial training as needed									
Mileage and Travel	307	280	214	212	180	350	350	-	
Advertising and Publishing	1,469	1,335	601	703	673	1,600	1,400	(200)	
Miscellaneous Contractual	1,914	1,876	2,457	6,372	9,636	11,000	12,500	1,500	
Outside services									
GFOA CAFR Certificate									
Sub-Total	\$ 44,744	\$ 48,098	\$ 47,438	\$ 54,321	\$ 57,790	\$ 67,250	\$ 69,350	\$ 2,100	
Operations Total	\$ 235,122	\$ 239,665	\$ 248,018	\$ 271,845	\$ 268,463	\$ 285,030	\$ 295,828	\$ 10,798	

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. Staff will conduct an RFP for legal services.

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.

PROGRAMS

<u>Type</u>	<u>Resource Allocation</u>
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**

**Department: Legal Services
Fund - Department Number: 101-260
Department Head: City Administrator**

Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 % Change	explanation
<i>Contractual Services</i>									
Professional Service Fees 101-260-43010	\$ 138,076	\$ 167,989	\$ 158,509	\$ 169,723	\$ 155,167	\$ 176,000	\$ 180,000	\$ 4,000	
Non-retainer services									
City Atty. civil retainer									
City Atty. prosecution retainer									
Sub-Total	\$ 138,076	\$ 167,989	\$ 158,509	\$ 169,723	\$ 155,167	\$ 176,000	\$ 180,000	\$ 4,000	
Operations Total	\$ 138,076	\$ 167,989	\$ 158,509	\$ 169,723	\$ 155,167	\$ 176,000	\$ 180,000	\$ 4,000	

City of Vadnais Heights MN
Annual Budget
City Hall

ACTIVITY SCOPE

The City Hall Department accounts for overhead items of the General Fund including the operation of city hall 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

City Hall, including the roof, floor and carpet have aged to a point where replacement will be needed in the near future. 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	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Personnel Services									
Salaries	\$ 1,506	\$ 1,472	\$ 1,706	\$ 2,275	\$ 2,468	\$ 1,891	\$ 2,600	\$ 709	
Election Officials									
Cable Technician									
Overtime	27	235	68	768	41				
PERA	2	17	5	58	3				
FICA/Medicare	117	131	136	233	192	145	199	54	
Insurance	-	-	-	-	-				
Worker's Compensation Premium	7	8	9	17	11	6	8	2	
Sub-Total	\$ 1,659	\$ 1,863	\$ 1,924	\$ 3,351	\$ 2,715	\$ 2,042	\$ 2,807	\$ 765	
Materials and Supplies									
Miscellaneous Supplies	\$ 11,848	\$ 15,028	\$ 14,039	\$ 13,866	\$ 14,664	\$ 15,000	\$ 15,000	\$ -	
Building Supplies	3,279	1,535	550	1,560	615	2,500	2,000	(500)	
Landscape Supplies	589	1,428	720	2,828	-	1,800	1,200	(600)	
Sub-Total	\$ 15,716	\$ 17,991	\$ 15,309	\$ 18,254	\$ 15,279	\$ 19,300	\$ 18,200	\$ (1,100)	
Contractual Services									
Professional Service Fee	\$ 3,158	\$ -	\$ -	\$ 1,002	\$ 499	\$ 500	\$ 500	\$ -	
Telephone	1,304	2,807	3,465	2,766	3,044	2,000	3,000	1,000	
Utilities	32,142	36,621	34,036	33,502	33,479	32,000	34,000	2,000	
Postage	7,015	7,006	6,500	7,000	7,000	7,500	7,500	-	
Insurance	69,848	74,157	86,967	78,945	65,594	82,000	80,000	(2,000)	
Equipment & Vehicle Maintenance	10,838	10,829	11,803	10,691	10,688	11,000	11,000	-	
Buildings & Grounds Maintenance	30,005	13,993	26,004	16,636	28,139	22,000	24,000	2,000	
HVAC systems, janitorial services, other misc. needs								-	
Miscellaneous Contractual	6,546	50,867	27,333	34,465	34,994	36,000	38,000	2,000	
Election support - County, other misc.								-	
Fees/licenses/permits	448	408	763	628	640	750	750	-	
Refunds/reimbursements	(29)	119	51	12	22	100	100	-	
Contingency	-	-	7,900	56,096	59,315	50,000	50,000	-	
Sub-Total	\$ 161,275	\$ 196,807	\$ 204,822	\$ 241,743	\$ 243,414	\$ 243,850	\$ 248,850	\$ 5,000	
Operations Total	\$ 178,650	\$ 216,661	\$ 222,055	\$ 263,348	\$ 261,408	\$ 265,192	\$ 269,857	\$ 4,665	

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 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.
4. Implement a contingency plan to replace the Comcast Institutional Network when the current franchise agreement expires.

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	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Materials and Supplies									
Miscellaneous Supplies	\$ 320	\$ 190	\$ 4,430	\$ 3,607	\$ 8,588	\$ 11,500	\$ 11,500	\$ -	
Sub-Total	\$ 320	\$ 190	\$ 4,430	\$ 3,607	\$ 8,588	\$ 11,500	\$ 11,500	\$ -	
Contractual Services									
Professional Service Fees	\$ 57,300	\$ 56,014	\$ 63,492	\$ 69,035	\$ 94,903	\$ 98,000	\$ 101,971	\$ 3,971	
Metro-INET support, city website									
Laserfiche, telephone system		2,962	185	13,837	5,254	10,000	10,000	\$ -	
Equipment & Vehicle Maintenance	600								
Software and hardware support									
Sub-Total	\$ 57,900	\$ 58,976	\$ 63,677	\$ 82,872	\$ 100,157	\$ 108,000	\$ 111,971	\$ 3,971	
Operations Total	\$ 58,220	\$ 59,166	\$ 68,107	\$ 86,479	\$ 108,745	\$ 119,500	\$ 123,471	\$ 3,971	

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 added Falcon Heights and lost Gem Lake from the contract in 2018. This change reduced the overhead costs related to the operation.
2. A cost of living increase for deputies is estimated at 1.5% for the 2018 budget.
3. 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.
4. 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.

BUDGET COMMENTARY AND SUMMARY

Personnel costs are increasing modestly per the labor contract. Our 3-year average call load continues to rise and shifts the burden of costs. RCSO added a detective in 2017 and it's going great. Its anticipated case load will only continue to rise as the operation becomes more sophisticated than years past. This will change how the cost sharing formula is calculated. RCSO does plan to add more training to the budget this year as well. RCSO is adding new squad car videos and City will pay it's fair share. All in all, the overall budget went up about 2%, versus 5% without Falcon Heights.

City of Vadnais Heights MN
Annual Budget

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

Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Contractual Services									
Professional Service Fees:									
Ramsey County patrol services	101-310-43010	\$ 1,007,561	\$ 1,054,035	\$ 1,106,881	\$ 1,147,950	\$ 1,211,826	\$ 1,301,431	\$ 91,888	7/19/18 estimate
Dispatch	101-310-43010	74,203	86,028	84,711	82,957	83,858	61,110	(18,288)	
CAD	101-310-43010		2,653	15,569	16,322	16,605	12,526	(1,972)	
Animal services	101-310-43010	2,923	2,528	1,170	1,718	2,165	2,500	(2,300)	
Radio services	101-310-43010	2,296	2,321	2,284	1,641	2,864	3,000	600	
Miscellaneous Contractual	101-310-43040	1,140	1,190	2,887	1,705	1,571	2,200	(400)	
Health and Public Safety Commission stipends, other misc. public safety items									
Fees/licenses/permits									
Sub-Total	101-310-44015	93							
		\$ 1,088,215	\$ 1,148,755	\$ 1,213,502	\$ 1,252,293	\$ 1,318,890	\$ 1,382,767	\$ 69,528	
Operations Total		\$ 1,088,215	\$ 1,148,755	\$ 1,213,502	\$ 1,252,293	\$ 1,318,890	\$ 1,382,767	\$ 69,528	

City of Vadnais Heights MN
Annual Budget
Fire Protection/Code Enforcement
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 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, housing code review and enforcement of city codes and ordinances. **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. Starting in January 2019, we will be staffed 24/7.
2. Reduce response times from 6 minutes enroute to under 2 minutes enroute by staffing at the station.
3. Recruit personnel to cover staffing assignments and retain current staff. Ongoing task to maintain staffing
4. CIP funds will need to be secured to replace and update current equipment that has approached its life expectancy.
5. Fire Certificate of Occupancy Program - ensure all commercial buildings and rental properties are inspected each calendar year.
6. Continue code enforcement efforts on one commercial property and one residential property that continually have multiple code violations on their properties and bring them into compliance.

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 Fire Chief	0% Fire Technician 35% Fire Technician/Code Enforcer	45% 50%
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.	Administrative Assistant Paid-on-call staff Fire Chief	45% Fire Technician 40% Fire Technician 10% Fire Technician/Code Enforcer	20% 20% 10%
5. Maintenance - Full-time firefighters are responsible for all maintenance of vehicles, equipment, the stations and surrounding grounds.	Administrative Assistant	5% Fire Technician	10%
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.	Fire Technician/Code Enforcer Paid-on-call staff Fire Chief	10% Fire Technician 10% Fire Technician 5% Fire Technician/Code Enforcer	15% 45% 10%
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 Fire Technician	5% Fire Technician 5% Fire Technician	10% 5%

WORKLOAD DATA

	2015	2016	2017	
Inspections	1,670	2,040	1,665	The 2019 budget reflects additional calls related to a new senior living facility, overall growth in the number of calls, expansion of hourly duty crew shifts to attract additional firefighters and to provide a better level of service and maintenance,
Fire/Medical/Rescue Calls	911	1,075	1,176	increasing inspections and code complaints and upgrades to the kitchen and lighting packages to fire trucks.

BUDGET COMMENTARY AND SUMMARY

**City of Vadnais Heights MN
Annual Budget**

Department: Fire Protection/Code Enforcement
Fund - Department Number: 101-320
Department Head: Fire Chief

Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Personnel Services									
Salaries - Full time (5 FTE's)	\$ 327,808	\$ 346,577	\$ 348,996	\$ 395,020	\$ 370,489	\$ 379,866	\$ 388,814	\$ 8,948	
Overtime	-	-	-	-	-	-	-	-	
Salaries - Paid on-call	120,096	185,090	179,439	221,716	260,509	362,392	387,392	25,000	final proposed duty crew expansion - 1 day
Base cost for firefighters-960 calls									
Activity Pay	94,945								
Training Pay	14,650								
Duty Crew Staffing Pay	25,095								
Officer annual pay	198,602								
Deferred compensation match	18,000								
PERA	11,100								
FICA/Medicare	43,927	47,446	51,962	53,381	55,480	53,929	60,724	6,795	
Fire Relief/State Aid	16,299	21,377	21,333	24,773	28,021	36,639	38,767	2,128	
Fire Relief, City assistance	73,294	72,331	76,666	-	155,048	77,800	77,800	-	
Insurance	61,228	16,017	25	-	-	-	-	-	
Worker's Comp Premium	60,405	60,665	60,789	60,849	61,748	66,593	67,974	1,381	
Sub-Total	23,820	24,943	25,495	25,930	34,719	41,325	39,913	(1,412)	
	\$ 726,877	\$ 774,446	\$ 764,705	\$ 781,669	\$ 966,014	\$ 1,018,544	\$ 1,061,384	\$ 42,840	
Materials and Supplies									
Miscellaneous Supplies	\$ 7,629	\$ 9,105	\$ 6,921	\$ 5,581	\$ 9,724	\$ 8,500	\$ 8,500	\$ -	
Fuels and Lubricants	6,771	8,120	6,168	4,492	3,858	10,000	8,200	(1,800)	
Building Supplies	14,260	8,396	2,906	2,534	3,191	9,000	8,000	(1,000)	
Vehicle Supplies	5,867	3,629	3,994	2,100	4,549	5,000	5,000	-	
Equipment Supplies	27,338	10,085	27,123	10,255	38,860	24,000	24,000	-	
Landscape Supplies	-	-	-	-	-	100	100	-	
Uniforms and Clothing	37,517	14,857	26,866	25,833	23,424	32,298	32,298	-	
Sub-Total	\$ 99,382	\$ 54,192	\$ 73,978	\$ 50,795	\$ 83,606	\$ 88,898	\$ 86,098	\$ (2,800)	
Contractual Services									
Telephone	\$ 3,127	\$ 4,544	\$ 5,241	\$ 6,337	\$ 6,581	\$ 4,000	\$ 4,000	\$ -	
Utilities	48,876	53,114	48,406	40,236	45,853	50,000	50,000	-	
Memberships & Dues	1,543	2,325	8,776	3,207	3,884	2,500	2,500	-	
Training and Subsistence	7,723	30,573	12,222	22,338	30,346	21,000	21,000	-	
Mileage and Travel	-	-	22	-	-	-	-	-	
Fire Prevention and Safety	-	-	-	711	-	-	-	-	
Equipment & Vehicle Maintenance	9,789	6,937	7,354	12,336	46,169	10,000	10,000	-	
Bldg & Grounds Maintenance	1,878	1,530	9,874	8,727	15,275	8,600	8,600	-	
Building Services	22,234	21,355	10,720	30,342	14,468	8,000	18,000	10,000	Fire Station 1 HVAC controller replacement
Vehicle Services	18,143	37,241	22,171	34,428	8,887	24,000	24,000	-	
Equipment Services	4,374	9,360	10,841	4,209	8,103	5,000	5,000	-	
Contractual Services	9,221	19,006	12,946	13,501	14,647	12,000	12,000	-	
Fees/licenses/permits	1,931	3,358	1,204	836	885	2,000	2,000	-	
Sub-Total	\$ 128,839	\$ 189,343	\$ 149,777	\$ 177,208	\$ 195,098	\$ 147,100	\$ 157,100	\$ 10,000	
Capital Outlay									
Furniture, Equipment & Vehicle	\$ -	\$ -	\$ -	\$ 7,316	\$ -	\$ -	\$ -	\$ -	
Operations Total	\$ 955,098	\$ 1,017,981	\$ 988,460	\$ 1,016,988	\$ 1,244,718	\$ 1,254,542	\$ 1,304,582	\$ 50,040	

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. Complete an analysis of 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

Fluctuating costs for fuels and lubricants are a major issue in every year's budget. The mechanic, city engineer and fire department staff will continue to seek greater opportunities for in-house maintenance of equipment. There are numerous filters in the NSC that need to be changed periodically to ensure that the building runs efficiently and environmentally well. The crane/lift in the facility needs to be inspected and certified annually.

City of Vadnais Heights MIN
Annual Budget

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

Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Personnel Services									
Salaries (1 FTE)	\$ 57,786	\$ 58,749	\$ 61,126	\$ 64,910	\$ 64,754	\$ 66,810	\$ 68,141	\$ 1,331	
Overtime	9	85	14	194	336	-	-	-	
PERA	4,140	4,237	4,602	4,644	4,865	5,011	5,111	100	
FICA/Medicare	3,467	3,603	3,816	4,000	4,407	5,155	5,267	112	
Insurance	15,952	15,952	15,673	15,685	13,603	15,715	18,409	2,694	
Worker's Comp Premium	1,812	2,058	2,165	2,203	2,477	2,793	2,644	(149)	
Sub-Total	\$ 83,166	\$ 84,684	\$ 87,396	\$ 91,636	\$ 90,442	\$ 95,484	\$ 99,572	\$ 4,088	
Materials and Supplies									
Operating Supplies	\$ 2,225	\$ 2,750	\$ 4,337	\$ 3,306	\$ 4,545	\$ 4,000	\$ 4,600	\$ 600	
Fuels & Lubricants	50,329	52,211	31,415	28,637	30,957	43,500	36,000	(7,500)	
Building Supplies	5,658	2,619	4,541	4,152	7,377	4,000	7,500	3,500	
Vehicle Supplies	25,061	21,283	27,950	24,043	30,903	28,000	30,000	2,000	
Uniforms & Clothing	1,427	1,030	2,122	794	1,950	1,200	1,500	300	
Sub-Total	\$ 84,700	\$ 79,893	\$ 70,365	\$ 60,932	\$ 75,732	\$ 80,700	\$ 79,600	\$ (1,100)	
Contractual Services									
Telephone	\$ 1,708	\$ 2,491	\$ 1,545	\$ 1,538	\$ 1,594	\$ 2,000	\$ 1,800	\$ (200)	
Utilities	47,852	53,901	48,473	50,148	48,707	48,000	49,000	1,000	
Postage			62					-	
Training	5,065	4,513	4,958	6,204	6,467	5,000	6,500	1,500	
Mileage and Travel			10		15		25	25	
Equipment & Vehicle Maintenance	24,080	26,930	22,450	65,055	35,130	30,000	30,000	-	
Buildings and Grounds Maintenance	6,572	16,230	22,619	29,089	28,510	7,000	25,000	18,000	
Uniform Services	6,102	6,519	6,563	6,683	6,850	5,000	7,000	2,000	
Contractual Services	1,911	2,605	1,582	2,052	1,684	18,000	2,000	(16,000)	
Building support services								-	
Fees/licenses/permits	1,116	4,044	2,314	5,299	1,690	1,200	1,500	300	
Sub-Total	\$ 94,406	\$ 117,233	\$ 110,576	\$ 166,068	\$ 130,647	\$ 116,200	\$ 122,825	\$ 6,625	
Capital Outlay									
Furniture, Equipment & Vehicle	\$ -	\$ -	\$ -	\$ -	\$ 10,550	\$ -	\$ -	\$ -	
Operations Total	\$ 262,272	\$ 281,810	\$ 268,337	\$ 318,636	\$ 307,371	\$ 292,384	\$ 301,997	\$ 9,613	

City of Vadnais Heights MN

Annual Budget

Street Maintenance

ACTIVITY SCOPE

This department provides for maintenance of municipal streets including crack sealing, asphalt patching, street sweeping, and snowplowing. Crack filling is performed by contractors and these costs are included as part of the annual capital improvement plan. Additionally, the expenses for operating the City's street lights and traffic signals are shown as costs in this department.

FUTURE OBJECTIVES

- 1. Develop and coordinate a plan for continued street maintenance and improvements. Additional funding options will be needed, with City Council direction necessary.
- 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 Street Department budget is most significantly affected by snowfall amounts and the timing of weather events. The number and severity of potholes is requiring increased maintenance activity and funding for materials. The City's annual budget is not keeping up with the financial needs for streets maintenance. Additional funding sources are needed, either by franchise fees, increased tax levies and/or bonding. A decrease in the assessment rate for commercial properties would increase the City's share of future commercial projects' costs. This has been discussed by the City Council, but no direction has been provided.

City of Vadnais Heights MN
Annual Budget

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

Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Personnel Services									
101-420-41010 Salaries (2.0 FTE's)	\$ 164,338	\$ 185,174	\$ 186,880	\$ 158,616	\$ 231,854	\$ 136,341	\$ 137,883	\$ 1,542	
101-420-41012 Overtime	23,041	24,349	9,038	15,060	4,744	18,800	18,800	-	
101-420-41016 Standby Pay	10,210	10,390	11,051	10,648	12,793	13,440	13,449	9	
101-420-41020 PERA	14,121	15,597	15,471	13,561	16,512	12,644	12,760	116	
101-420-41022 FICA/Medicare	13,950	15,081	14,780	14,278	15,992	12,962	13,097	135	
101-420-41030 Insurance	34,563	39,880	39,182	32,677	36,038	31,113	36,429	5,316	
101-420-41031 Worker's Comp Premium	9,402	10,945	11,021	9,577	16,577	17,580	15,846	(1,734)	
Sub-Total	\$ 269,625	\$ 301,416	\$ 287,423	\$ 254,417	\$ 334,510	\$ 242,880	\$ 248,264	\$ 5,384	
Materials and Supplies									
101-420-42012 Operating Supplies	\$ 2,597	\$ 1,799	\$ 2,079	\$ 3,458	\$ 9,169	\$ 3,000	\$ 8,000	\$ 5,000	
101-420-42014 Bituminous	5,030	5,143	5,339	5,011	7,128	14,000	8,000	(6,000)	
101-420-42015 Salt	66,273	39,906	35,831	28,498	22,337	40,000	35,000	(5,000)	
101-420-42016 Signs	1,039	1,619	15,584	10,615	10,817	13,000	13,000	-	
Sub-Total	\$ 74,939	\$ 48,467	\$ 58,833	\$ 47,582	\$ 49,451	\$ 70,000	\$ 64,000	\$ (6,000)	
Contractual Services									
101-420-43011 Telephone	\$ 706	\$ 865	\$ 1,101	\$ 1,143	\$ 708	\$ 700	\$ 800	\$ 100	
101-420-43012 Utilities (streets/signal lights)	68,932	62,453	62,730	62,487	61,665	69,000	69,000	-	
101-420-43015 Training and Subsistence	-	30	-	-	-	100	100	-	
101-420-43040 Miscellaneous Contractual	20,207	9,622	29,604	12,996	15,055	95,000	95,000	-	
Ramsey County signal agreements, striping, light repairs, signal repairs/painting									
Fees/licenses/permits	3	-	-	1,420	11,130	100	1,500	1,400	
Sub-Total	\$ 89,848	\$ 72,970	\$ 93,435	\$ 78,046	\$ 88,558	\$ 164,900	\$ 166,400	\$ 1,500	
Capital Outlay									
101-420-45010 Furniture, Equipment & Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operations Total	\$ 434,412	\$ 422,853	\$ 439,691	\$ 380,045	\$ 472,519	\$ 477,780	\$ 478,664	\$ 884	

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. The department also provides for special events including Heritage Days and the Taste of Vadnais. Other programs include a senior citizen program that provides activities for seniors within our city that supplements the school district's community services senior program.

FUTURE OBJECTIVES

1. Continue service in City Center area, especially winter sidewalk maintenance, including weekends, in City Center area.
2. Monitor opportunities to combat the Emerald Ash Borer.
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 costs.
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.

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.	35%
6. Sidewalk Maintenance	10%
7. Diseased tree inspections.	5%

BUDGET COMMENTARY AND SUMMARY

Parks staffing during peak summer months is at capacity with the level of service demanded for our parks, public areas and boulevards. The most efficient way to handle the increased workload during the "growing season" is through seasonal staffing. We are fortunate to have many returning workers for several summers. Recreation staffing is dependent on the quantity of programs and the number and scale of special events. Some ideas are being considered to change the scope of some events. Programs need to be continually reviewed to ensure that they are deemed necessary by our citizens.

City of Vadnais Heights MN
Annual Budget

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

Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Personnel Services									
Salaries (4.5 FTE's)	\$ 293,398	\$ 300,110	\$ 313,283	\$ 361,223	\$ 288,637	\$ 262,899	\$ 252,853	\$ (10,046)	
Overtime Pay	695	2,286	1,758	3,083	3,569	1,400	1,400	-	
Recreation Seasonal Staff	19,438	18,043	21,673	22,279	23,875	22,140	22,140	-	
Ag building supervision, summer intern, instructors, senior citizen coordinator, playground staff, ice rink attendants								-	
Parks Seasonal Staff	31,333	32,506	33,337	37,106	42,020	42,350	42,350	-	
PERA	21,030	21,904	23,459	24,462	23,037	19,822	19,069	(753)	
FICA/Medicare	25,065	26,409	28,156	29,947	28,815	26,626	25,868	(758)	
Insurance	50,433	46,913	46,655	46,721	49,327	37,741	38,951	1,210	
Worker's Comp Premium	7,775	8,727	9,251	9,474	12,872	12,910	11,927	(983)	
Sub-Total	\$ 449,167	\$ 456,898	\$ 477,572	\$ 534,295	\$ 472,152	\$ 425,888	\$ 414,558	\$ (11,330)	
Materials and Supplies									
Miscellaneous Supplies	\$ 766	\$ 133	\$ 507	\$ 812	\$ 594	\$ 500	\$ 600	\$ 100	
Operating Supplies	30,035	28,589	29,797	27,183	43,000	30,000	32,000	2,000	
Building Supplies	5,293	2,532	4,527	6,247	1,232	3,500	3,500	-	
Landscape Supplies	4,232	4,928	5,316	4,818	11,916	10,000	10,000	-	
Recreation Supplies	13,377	11,223	11,286	13,993	10,127	13,000	13,000	-	
Special Events	2,580	1,508	239	719	134	-	200	200	
Sub-Total	\$ 56,283	\$ 49,013	\$ 51,672	\$ 53,772	\$ 67,003	\$ 57,000	\$ 59,300	\$ 2,300	
Contractual Services									
Telephone	\$ 3,135	\$ 1,892	\$ 2,470	\$ 2,481	\$ 2,426	\$ 2,800	\$ 2,800	\$ -	
Utilities	28,588	20,466	24,156	30,216	33,806	30,000	33,000	3,000	
Memberships & Dues	641	564	798	585	560	700	700	-	
Training & Subsistence	45	1,238	558	458	546	1,200	800	(400)	
Buildings & Grounds Maintenance	32,867	20,285	16,735	52,072	27,353	26,000	28,000	2,000	
Contractual Services	7,397	8,030	7,926	7,223	7,215	7,000	8,000	1,000	
Satellites								-	
Commissions								-	
Replace park signs								-	
Special Events Contractual	822	75	4,304	417	975	1,000	1,000	-	
Recreation Contractual	26,843	23,839	18,668	17,818	21,566	24,000	24,000	-	
Fees/licenses/permits	37	129	53	56	131	200	200	-	
Credit card fees	2,445	2,427	2,642	2,273	2,521	3,000	3,000	-	
Sub-Total	\$ 102,820	\$ 78,945	\$ 78,310	\$ 113,599	\$ 97,099	\$ 95,900	\$ 101,500	\$ 5,600	
Capital Outlay									
Furniture, Equipment & Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	replace a Z-master lawnmower
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	
Operations Total	\$ 608,270	\$ 584,856	\$ 607,554	\$ 701,666	\$ 636,254	\$ 578,788	\$ 593,358	\$ 14,570	

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, contracted sales and marketing activities, supplies, maintenance, and landscaping costs. Oversight of the Commons is shared by two positions. The City Engineer/Public Service Director is in charge of physical plant aspects. The Assistant City Administrator is in charge of other general operations. A formal Vadnais Heights Commons oversight committee was formed in 2011.

FUTURE OBJECTIVES

1. The Vadnais Heights Commons opened in August 2010. In 2010, the city hired a veteran consultant/event planner which helped to achieve a positive operating cashflow.
2. Continue marketing and advertising for different targeted customers of the VHC including weddings and private parties, business meetings, fundraisers, government/education meetings, training, etc.
3. Assess and prioritize if improvements are needed to the VHC including the inside premises and the outside areas.
4. Cover all direct and indirect costs, including apportioned debt service costs, attributable to the Commons per Council direction.
5. Assess the rentability of the facility, the appropriate uses of the facility and the proper mix between recreational, organizational and private uses.
6. Continue to maintain the building and grounds in a pristine manner to reflect the elegance of the building and to attract new customers and retain existing clients

BUDGET COMMENTARY AND SUMMARY

The Vadnais Heights Commons is a significant meeting and gathering social space in our community. In recent years, the facility's cashflow from operations (revenues less direct costs) have been positive. In the coming years, the facility will strive to cover all costs, direct and indirect.

City of Vadnais Heights MN
Annual Budget

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

Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
<i>Personnel Services</i>									
Salaries	\$ 2,551	\$ 44	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	-
Overtime	\$ 296	\$ 544	\$ 295	\$ 237	\$ 296	\$ 500	\$ -	\$ (500)	
Part-time Employees Wages	-	-	-	-	-	-	-	-	-
PERA	206	36	247	243	22	38	-	(38)	
FICA/Medicare	218	45	233	248	23	38	-	(38)	
Insurance	-	-	-	-	-	-	-	-	
Worker's Comp Premium	18	3	19	21	2	4	-	(4)	
Sub-Total	\$ 3,289	\$ 672	\$ 3,794	\$ 3,749	\$ 343	\$ 580	\$ -	\$ (580)	
<i>Materials and Supplies</i>									
Miscellaneous Supplies	\$ 10,311	\$ 33,033	\$ 17,929	\$ 18,541	\$ 9,583	\$ 22,000	\$ 15,000	\$ (7,000)	
Landscape Supplies	2,263	2,509	1,842	2,295	992	7,500	5,000	(2,500)	
Sub-Total	\$ 12,574	\$ 35,542	\$ 19,771	\$ 20,836	\$ 10,575	\$ 29,500	\$ 20,000	\$ (9,500)	
<i>Contractual Services</i>									
Professional Service Fee	\$ 56,990	\$ 53,000	\$ 60,470	\$ 63,323	\$ 48,238	\$ 66,625	\$ 69,000	\$ 2,375	
Telephone	195	185	185	187	187	350	300	(50)	
Utilities	16,451	18,470	16,658	17,051	16,783	18,000	18,000	-	
Memberships and Dues	-	-	-	-	-	-	-	-	
Advertising and Publishing	2,925	2,828	4,516	3,889	7,201	6,500	8,000	1,500	
Equipment & Vehicle Maintenance	392	121	-	846	1,540	1,000	1,000	-	
Buildings & Grounds Maintenance	1,701	7,737	9,535	9,355	12,817	7,500	10,000	2,500	
Contractual Services	55,361	63,069	61,389	72,471	99,269	69,000	80,000	11,000	
Fees/licenses/permits	170	167	384	167	225	200	200	-	
Credit Card Fees	623	399	287	176	17	500	200	(300)	
Sub-Total	\$ 134,808	\$ 145,976	\$ 153,424	\$ 167,465	\$ 186,277	\$ 169,675	\$ 186,700	\$ 17,025	
Operations Total	\$ 150,671	\$ 182,190	\$ 176,989	\$ 192,050	\$ 197,195	\$ 199,755	\$ 206,700	\$ 6,945	

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

ACTIVITY SCOPE

The Community Services Fund accounts for donations from organizations or individuals and grants received for general City use. The funds are used to provide assistance with community events and other community needs. Pursuant to City Ordinance #476, a committee made up of two members of the Council, the City Administrator and one community member oversees this Fund.

FUTURE OBJECTIVES

1. Continue to provide assistance as funding allows.

BUDGET COMMENTARY AND SUMMARY

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

City of Vadnais Heights MN
Annual Budget

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

Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Revenues:									
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Donations	250	3,000	22,819	6,100	115,272	500	500	-	
Total Revenues	\$ 250	\$ 3,000	\$ 22,819	\$ 6,100	\$ 115,272	\$ 500	\$ 500	\$ -	
Expenditures:									
Contractual Services									
Miscellaneous Contractual	\$ 3,000	\$ -	\$ 2,819	\$ 50	\$ 118,571	\$ 500	\$ 500	\$ -	
Sub-Total	\$ 3,000	\$ -	\$ 2,819	\$ 50	\$ 118,571	\$ 500	\$ 500	\$ -	
Other Financing Source/Use									
Transfer Out	-	-	-	-	-	-	-	-	
Total Expenditures/Other Financing Source	\$ 3,000	\$ -	\$ 2,819	\$ 50	\$ 118,571	\$ 500	\$ 500	\$ -	
December 31, 2017 Cash Balance	(\$80,089)								

City of Vadnais Heights MN
Annual Budget
Heritage Days

ACTIVITY SCOPE

Heritage 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, fun run, booya, senior picnic, fireworks, a medallion hunt, music concerts, merchandise mart, Lions' old-fashioned games, pig roast and food vendors.

FUTURE OBJECTIVES

Provide a quality Heritage Days for citizens of all ages.

PROGRAMS

<u>Type</u>	<u>Resource Allocation</u>
Heritage Days Events - Includes music, inflatables, fireworks, medallion hunt, booya, senior picnic, parade, athletic and other events.	100%

BUDGET COMMENTARY AND SUMMARY

The Vadnais Heights Commons and Community Park are the primary venues for Heritage Days. Financing is largely provided, both directly and indirectly, by a variety of businesses, organizations and the City. Additional Heritage 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 MIN
Annual Budget

Department: Heritage Days
Fund - Department Number: 225-171
Department Head: City Administrator

Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Revenues:									
Fees									
225-000-34019	\$ 8,659	\$ 8,593	\$ 7,594	\$ 8,414	\$ 7,397	\$ 9,600	\$ 9,600	\$ -	
Donations									
225-000-36012	19,179	12,574	15,725	15,430	15,083	15,000	15,000	-	
Reimbursements									
225-000-36015	-	250	-	300	200	400	400	-	
Transfers In									
225-000-37010	-	-	-	-	-	-	-	-	
Total Revenues	\$27,838	\$21,417	\$23,319	\$24,144	\$22,680	\$25,000	\$25,000	\$ -	
Expenditures:									
Personnel Services									
Salaries									
225-171-41010	\$ 546	\$ 379	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	
Overtime									
225-171-41012	2,895	3,001	4,013	3,655	3,089	3,800	4,000	200	
PERA									
225-171-41020	234	234	301	274	227	247	300	53	
FICA/Medicare									
225-171-41022	263	259	311	280	236	291	306	15	
Worker's Compensation Insurance									
225-171-41031	69	69	52	45	90	62	90	28	
Sub-Total	\$ 4,007	\$ 3,942	\$ 4,724	\$ 4,254	\$ 3,642	\$ 4,400	\$ 4,696	\$ 296	
Materials and Supplies									
Operating Supplies									
225-171-42011	\$ 3,386	\$ 1,685	\$ 2,688	\$ 3,378	\$ 2,532	\$ 2,000	\$ 2,000	\$ -	
Special Events Supplies									
225-171-42050	528	-	-	-	-	-	-	-	
Sub-Total	\$ 3,914	\$ 1,685	\$ 2,688	\$ 3,378	\$ 2,532	\$ 2,000	\$ 2,000	\$ -	
Contractual Services									
Advertising and Publishing									
225-171-43017	\$ 1,241	\$ 957	\$ 180	\$ 521	\$ 2,091	\$ 600	\$ 600	\$ -	
Miscellaneous Contractual									
225-171-43040	13,876	14,339	18,608	19,583	21,404	18,000	17,704	(296)	
Sub-Total	\$ 15,117	\$ 15,296	\$ 18,788	\$ 20,104	\$ 23,495	\$ 18,600	\$ 18,304	\$ (296)	
Total Expenditures	\$23,038	\$20,923	\$26,200	\$27,736	\$29,669	\$25,000	\$25,000	\$ 0	
December 31, 2017 Fund Balance									\$24,772

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 Health and Public Safety Commission and the Assistant City Administrator oversee 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. Work with Ramsey County to implement the Solid Waste Master Plan.
5. Continue to look at additional recyclable items including organics.

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

Department: Solid Waste
Fund - Department Number: 226-421
Department Head: Assistant City Administrator

Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Revenues:									
SCORE Grant	\$25,497	\$25,435	\$58,534	\$30,557	\$31,001	\$30,557	\$30,557	\$-	
Delinquent Refuse Fees	-	-	-	-	-	-	-	-	
Recycling Container Sales	-	-	-	-	-	-	-	-	
Clean-up Days Charges	3,739	4,501	5,602	6,905	6,168	3,000	3,000	-	
Refunds and Reimbursements	-	-	110	15	-	-	-	-	
Total Revenues	\$29,236	\$29,936	\$64,246	\$37,477	\$37,169	\$33,557	\$33,557	\$-	
Expenditures:									
Personnel Services									
Overtime	\$1,112	-	-	-	-	-	-	-	
PERA	81	-	-	-	-	-	-	-	
FICA/Medicare	85	-	-	-	-	-	-	-	
Worker's Compensation Insurance	12	-	-	-	-	-	-	-	
Sub-Total	\$1,290	-	-	-	-	-	-	-	
Materials and Supplies									
Supplies	-	-	5,954	-	-	2,500	2,500	-	
Recycled picnic tables, benches, etc.	-	-	5,954	-	-	2,500	2,500	-	
Sub-Total	-	-	5,954	-	-	2,500	2,500	-	
Contractual Services									
Postage	-	-	-	-	-	100	100	-	
Advertising and Publishing	259	739	496	372	447	1,157	1,157	-	
Administrative Expense	13,300	13,300	13,500	13,500	14,500	13,500	13,500	-	
Miscellaneous Contractual	17,440	20,170	15,042	19,492	18,361	16,200	16,200	-	
Recycling cost reduction	-	-	-	-	-	-	-	-	
Clean-up days	-	-	-	-	90	100	100	-	
Fees/licenses/permits	-	-	-	-	-	-	-	-	
Sub-Total	\$30,999	\$34,209	\$29,038	\$33,364	\$33,398	\$31,057	\$31,057	\$-	
Total Expenditures	\$32,289	\$34,209	\$34,992	\$33,364	\$33,398	\$33,557	\$33,557	\$-	
December 31, 2017 Fund Balance	\$24,470								

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

Beginning in 2014, this fund assists with the 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. Additionally, this fund provides emergency assistance to community members.

BUDGET COMMENTARY AND SUMMARY

This fund is used to provide assistance to disadvantaged citizens, the Community Food Program and activities for youth. Funds can be used for 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	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Revenues:									
Gambling Fees	\$ 18,157	\$ 21,514	\$ 18,432	\$ 23,595	\$ 26,825	\$ 22,000	\$ 23,000	\$ 1,000	
Total Revenues	\$ 18,157	\$ 21,514	\$ 18,432	\$ 23,595	\$ 26,825	\$ 22,000	\$ 23,000	\$ 1,000	
Expenditures:									
<i>Materials and Supplies</i>									
Supplies - recreational events	\$ -	\$ 2,350	\$ 4,399	\$ 4,543	\$ 4,316	\$ 5,000	\$ 5,000	\$ -	
Sub-Total	\$ -	\$ 2,350	\$ 4,399	\$ 4,543	\$ 4,316	\$ 5,000	\$ 5,000	\$ -	
<i>Contractual Services</i>									
Miscellaneous Contractual	\$ 11,158	\$ 18,854	\$ 13,150	\$ 17,832	\$ 14,263	\$ 51,000	\$ 21,000	\$ (30,000)	
Community Food Program									
Scholarships									
General Assistance									
Emergency Assistance									
Recreational Special Events									
Heritage Days									
Dead animal removal									
Total Expenditures	\$ 11,158	\$ 21,204	\$ 17,549	\$ 22,375	\$ 18,579	\$ 56,000	\$ 26,000	\$ (30,000)	
December 31, 2017 Fund Balance	\$ 69,098								

City of Vadnais Heights MN Annual Budget Water Utility

ACTIVITY SCOPE

This activity provides for the operation of the water system so that a continuous, quality water supply is furnished to customers at a reasonable cost. The water supply is maintained at proper pressure levels and is treated to be bacteria free in accordance with MN State Health Department standards. Metering devices are also maintained to account for usage. Staff will continue efforts in testing of water meters to make sure we are billing for all water use. The city has 4 wells; we rehabilitate each one every 5 years at a cost of \$25K per year. Emergency water connections are in place with White Bear Lake and Shoreview. Telemetry and SCADA system upgrades in 2017 will be very beneficial.

FUTURE OBJECTIVES

1. Continue to monitor Well #1 and its seasonal use.
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. Schedule future painting of the Commerce Court water tower which will cost approximately \$900,000.

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.	50%
2. Water Service Calls - Respond promptly to requests for water service repair, shut offs and locates; minimize service disruptions.	20%
3. Water Meter Repair - Maintain all customer water meters in functioning order through routine inspection, repair and new installations.	10%
4. Water Testing/Reporting - Monitor water quality on a scheduled basis by testing in accordance with water quality standards.	20%

BUDGET COMMENTARY AND SUMMARY

Water rates are set at a level that covers operating costs and necessary, major capital expenses. Adequate funds will be accumulated to paint the Commerce Court water tower in the future. City staff hopes to begin testing of commercial water meters to determine if any billing losses can be identified and solved. However, this is difficult to do without shutting off their water supply. Staff continues to search for alternative methods to test commercial meters.

City of Vadnais Heights MN
Annual Budget

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

December 31, 2017 Cash Balance

\$4,734,232

Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 % Change	explanation
Revenues:									
Utility Consumption	601-000-35010	\$1,132,121	\$ 1,058,812	\$ 1,211,025	\$ 1,273,061	\$ 1,278,421	\$ 1,350,000	\$ 75,000	
Penalties	601-000-35030	51,692	58,456	44,948	79,297	69,610	60,000	-	
Interest Earnings	601-000-36011	27,584	161,037	42,390	(9,743)	70,698	24,000	-	
Refunds/Reimbursements	601-000-36015	72,667	28,367	78,691	57,958	69,101	20,000	-	
Transfer In - debt service fund	601-000-37010						34,346		return of excess payments to debt service Fund 307
Total Revenues		\$1,284,064	\$ 1,306,672	\$ 1,377,054	\$ 1,400,573	\$ 1,487,830	\$ 1,488,346	\$ 75,000	
Expenditures:									
Personnel Services									
Salaries (2.0 FTE's)	601-450-41010	\$ 158,174	\$ 158,858	\$ 125,766	\$ 106,018	\$ 89,363	\$ 103,251	\$ 108,700	\$ 5,449
Overtime	601-450-41012		1,191	2,065	3,859	1,779	800	800	-
PERA	601-450-41020	11,469	11,745	9,741	8,848	7,196	7,804	8,213	409
FICA/Medicare	601-450-41022	11,135	11,458	8,734	7,804	6,701	8,048	8,486	438
Insurance	601-450-41030	38,843	38,843	34,671	39,628	26,404	31,430	36,819	5,389
Worker's Compensation Insurance	601-450-41031	5,348	5,927	4,687	4,226	3,992	2,477	4,839	2,362
Sub-Total		\$ 227,601	\$ 228,022	\$ 185,664	\$ 170,383	\$ 135,435	\$ 153,810	\$ 167,857	\$ 14,047
Materials and Supplies									
Misc Supplies	601-450-42011	\$ 653	\$ 682	\$ 540	\$ 876	\$ 3,789	\$ 1,000	\$ 3,500	\$ 2,500
Operating Supplies	601-450-42012	37,511	43,512	25,805	25,378	13,427	30,000	30,000	-
Feed Chemicals	601-450-42013	147,555	130,192	124,751	100,749	110,100	135,000	120,000	(15,000)
Building Supplies	601-450-42023	542	187	519	18	-	500	500	-
Utility Maintenance	601-450-42031	31,926	17,472	15,486	15,533	5,453	32,000	32,000	-
Sub-Total		\$ 218,187	\$ 192,045	\$ 167,101	\$ 142,554	\$ 132,769	\$ 198,500	\$ 186,000	\$ (12,500)
Contractual Services									
Professional Service Fees	601-450-43010	\$ -	\$ 2,265	\$ -	\$ 330	\$ -	\$ 1,000	\$ 1,000	\$ -
Telephone	601-450-43011	2,727	3,127	3,240	3,382	4,956	3,500	5,000	1,500
Utilities	601-450-43012	84,350	80,476	75,112	79,850	79,982	85,000	85,000	-
Postage	601-450-43013	3,847	3,924	3,937	3,744	3,627	3,800	3,800	-
Memberships & Dues	601-450-43014	179	183	-	-	-	250	250	-
Advertising and Publishing	601-450-43017	512	288	651	549	717	800	800	-
Insurance	601-450-43020	11,472	13,533	15,112	13,815	11,141	14,000	14,000	-
Administrative Expense	601-450-43021	144,000	148,000	160,000	160,000	160,000	115,000	115,000	-
Equipment & Vehicle Maintenance	601-450-43030	-	-	-	5,990	-	100	100	-
Utility/Well Maintenance	601-450-43031	23,655	7,214	55,541	67,272	7,331	70,000	70,000	-
Maintenance of Buildings and Grounds	601-450-43032	1,749	75	-	-	-	1,000	1,000	-
Miscellaneous Contractual	601-450-43040	26,990	48,153	19,756	52,267	27,458	32,000	32,000	-
Fees/licenses/permits	601-450-44015	735	6,597	5,776	6,199	7,163	7,000	7,000	-
Professional Services - Projects	601-450-44024	-	-	-	-	500	500	500	-
Credit card fees	601-450-44030	789	1,427	1,085	1,722	3,514	3,000	3,000	-
Depreciation	601-450-44050	265,874	272,093	270,523	272,480	275,540	278,000	278,000	-
Sub-Total		\$ 566,879	\$ 587,355	\$ 610,733	\$ 667,600	\$ 581,929	\$ 614,950	\$ 616,450	\$ 1,500
Other									
Transfers Out	601-450-44060	\$ 105,000	\$ 77,500	\$ 84,375	\$ 84,375	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Sub-Total		\$ 105,000	\$ 77,500	\$ 84,375	\$ 84,375	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Capital Spending									
Furniture, Equipment & Vehicle	601-450-45010	\$ 87,193	\$ 36,450	\$ -	\$ -	\$ 26,075	\$ -	\$ -	\$ -
Capital Projects		-	-	97,826	-	-	-	-	-
Total Expenditures		\$ 1,204,860	\$ 1,121,372	\$ 1,145,699	\$ 1,064,912	\$ 926,208	\$ 1,017,260	\$ 1,020,307	\$ 3,047

City of Vadnais Heights MN
Annual Budget
Sewer Utility Fund

ACTIVITY SCOPE

The Sewer Utility Fund provides sanitary sewer services. The City is responsible for construction and maintenance of the system while the Metropolitan Council Environmental Services (MCES) ultimately treats wastewater. The sanitary sewer collection system is comprised of sewer mains and one lift station on Meadowood Lane which transport waste to the wastewater treatment facility. Sanitary sewer lining will continue to be an annual project. Sewer lining reduces the amount of inflow/infiltration, which reduces our MCES cost.

FUTURE OBJECTIVES

- 1. Improve review of SAC unit charges to ensure that new users of commercial buildings are paying the correct amounts.
- 2. Continue the review of large accounts, generally commercial and multiple unit residential accounts, to ensure they are being billed correctly.
- 3. Continue inflow & infiltration (I & I) mitigation activities required by the Metropolitan Council by increasing televising of sewer mains, pipe lining and other efforts to minimize I & I.
- 4. Work with MCES staff to investigate their sewer mains in the City to ensure that they aren't a major source of inflow & infiltration problems in the City.

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 largest expense of the Fund is wastewater treatment services that are provided by the Metropolitan Council, Environmental Services Division. Rates should be increased modestly, as we need to continue televising and lining pipes as necessary to extend the lives of mains and reduce infiltration to keep costs down. As the sewer pipes age, there will be higher maintenance costs.

City of Vadnais Heights MN
Annual Budget

Department: Sewer Utility
Fund - Department Number: 603-470
December 31, 2017 Cash Balance

\$ 4,946,344

Department Head: City Engineer/Public Service Director									
Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs 2017 % Change	explanation
Revenues:									
Utility Consumption	\$ 1,538,433	\$ 1,602,247	\$ 1,675,245	\$ 1,745,108	\$ 1,700,717	\$ 1,750,000	\$ 1,800,000	\$ 50,000	
Penalties	68,339	75,988	66,178	76,327	38,791	75,000	45,000	(30,000)	
Interest Earnings	66,210	328,182	71,325	(14,075)	87,717	40,000	40,000	-	
Refunds/Reimbursements	22,179	17,084	23,056	56,490	20,275	25,000	25,000	-	
Transfer In - debt service fund							59,325		return of excess payments to debt service Fund 307
Total Revenues	\$ 1,695,161	\$ 2,023,501	\$ 1,835,804	\$ 1,863,850	\$ 1,847,500	\$ 1,890,000	\$ 1,969,325	\$ 20,000	
Expenditures:									
Personnel Services									
Salaries (2.0 FTE's)	\$ 105,642	\$ 104,385	\$ 108,112	\$ 134,749	\$ 119,417	\$ 124,407	\$ 129,085	\$ 4,678	
Overtime	775	1,028	1,117	1,306	974	800	800	-	
PERA	7,639	7,935	8,147	8,458	9,097	9,390	9,741	351	
FICA/Medicare	7,298	7,041	7,159	7,776	8,459	9,666	10,045	379	
Insurance	28,763	31,904	30,040	31,370	27,206	31,430	36,819	5,389	
Worker's Compensation Insurance	3,067	3,648	3,504	3,345	4,968	6,597	6,351	(246)	
Sub-Total	\$ 153,184	\$ 155,941	\$ 158,079	\$ 187,004	\$ 170,121	\$ 182,290	\$ 192,841	\$ 10,551	
Materials and Supplies									
Miscellaneous Supplies	\$ 512	\$ 903	\$ 715	\$ 1,160	\$ 1,368	\$ 2,000	\$ 2,000	\$ -	
Operating Supplies	2,899	529	253	882	79	1,000	1,000	-	
Utility Maintenance	3,227	2,195	767	381	-	4,000	2,500	(1,500)	
Sub-Total	\$ 6,638	\$ 3,627	\$ 1,735	\$ 2,423	\$ 1,447	\$ 7,000	\$ 5,500	\$ (1,500)	
Contractual Services									
Professional Service Fees	\$ 893,704	\$ 925,791	\$ 917,210	\$ 989,530	\$ 1,114,864	\$ 1,120,000	\$ 1,200,000	\$ 80,000	
Telephone	852	321	371	574	466	700	700	-	
Utilities	1,983	1,940	1,730	2,744	2,957	1,600	3,000	1,400	
Postage	3,683	3,875	3,937	3,683	3,627	4,000	4,000	-	
Memberships & Dues	51	28	-	-	-	50	50	-	
Advertising and Publishing	47	164	339	103	291	200	300	100	
Insurance	17,170	26,855	21,588	25,657	20,691	27,000	27,000	-	
Administrative Expense	121,000	124,000	140,000	140,000	140,000	164,000	164,000	-	
Utility Maintenance/Relining	22,503	161,660	176,343	126,508	158,003	170,000	170,000	-	
Miscellaneous Contractual	5,001	6,995	6,642	4,855	11,176	5,200	12,000	6,800	
Fees/licenses/permits	2,766	2,857	3,028	554	412	3,000	2,500	(500)	
Professional Services - Projects	-	200	-	-	-	-	-	-	
Depreciation	107,023	117,253	125,099	133,446	135,061	138,000	140,000	2,000	
Sub-Total	\$ 1,175,783	\$ 1,371,939	\$ 1,396,287	\$ 1,427,654	\$ 1,587,548	\$ 1,633,750	\$ 1,723,550	\$ 89,800	
Other									
Transfer	\$ 470,000	\$ 422,500	\$ 459,375	\$ 459,375	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	
Sub-Total	\$ 470,000	\$ 422,500	\$ 459,375	\$ 459,375	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	
Capital Spending									
Furniture, Equipment & Vehicle	\$ 31,599	\$ -	\$ -	\$ -	\$ 16,458	\$ -	\$ -	\$ -	
Capital Projects	149,957	-	-	-	-	-	-	-	
Total Expenditures	\$ 1,987,161	\$ 1,954,007	\$ 2,015,476	\$ 2,076,456	\$ 2,175,574	\$ 2,223,040	\$ 2,321,891	\$ 98,851	

City of Vadnais Heights MN
Annual Budget
Surface Water Utility

ACTIVITY SCOPE

Significant attention and focus has centered on storm water matters. 2016 was the wettest year in Minnesota history. Surface water utility fees collected are used for maintenance and repair of the city's storm water system. This includes pipes, ponds, culverts and structures. Ground water management efforts and maintenance of the storm water collection system are a function of the Surface Water Utility Fund. In addition to the services provided directly by the City, the community is part of two separate water management organizations: the Ramsey-Washington Metro Watershed District (RWMWO) and the Vadnais Lake Area Water Management Organization (VLAWMO). The City Engineer attends monthly technical meetings at both watersheds. About 25% of the City is within RWMWO with the remainder of the community located within VLAWMO.

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.

PROGRAMS

Type	Resource Allocation
1. 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%
3. Capital Improvements - Surface water capital replacement program.	50%
4. General Administration and Mapping.	20%

BUDGET COMMENTARY AND SUMMARY

State and federal reporting requirements continue to increase, so additional consulting assistance will be needed. In particular, assistance will ne needed for computer mapping, database management and reporting requirements. Rainfall intensity has increased over the past five years. Many developed portions of the City were built on historic wetlands; some residents are experiencing wetter backyards and higher ground water tables. This has led to many more resident inquiries and expectations for increased water management. Many of these expectations are unrealistic or not feasible from an engineering standpoint. Staff will continue to work as much as possible/practical on storm water issues. In the future, pond cleaning to maintain adequate depths will be necessary and costly. Staff continues to maintain the storm water system if access is available.

Department: Surface Water Utility

Fund - Department Number: 604-480

Department Head: City Engineer/Public Service Director

December 31, 2017 Cash Balance

City of Vadnais Heights MN
Annual Budget

\$ 1,632,491

Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2019 vs 2018 \$ Change	explanation
Revenues:									
Utility Consumption	\$358,918	\$ 369,711	\$ 375,725	\$ 374,950	\$ 390,273	\$ 400,000	\$ 405,000	\$ 5,000	
Penalties	15,706	16,263	13,945	2,664	6,564	16,000	8,000	(8,000)	
Interest Earnings	15,595	88,007	19,990	(4,065)	27,410	10,000	10,000	-	
Refunds/Reimbursements	40,933	26,211	13,387	64,088	27,871	15,000	16,000	1,000	
Transfer In - debt service fund							31,224		return of excess payments to debt service Fund 307
Total Revenues	\$431,152	\$ 500,192	\$ 423,047	\$ 437,637	\$ 452,118	\$ 441,000	\$ 470,224	\$ (2,000)	
Expenditures:									
Personnel Services									
Salaries (1.5 FTE's)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,677	\$ 117,644	\$ 3,967	
Overtime	-	-	-	-	-	400	400	-	
PERA	-	-	-	-	-	8,556	8,853	297	
FICA/Medicare	-	-	-	-	-	9,294	9,617	323	
Health Insurance	-	-	-	-	-	15,048	16,585	1,537	
Worker's Compensation Insurance	-	-	-	-	-	3,225	3,132	(93)	
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,200	\$ 156,231	\$ 6,031	
Materials and Supplies									
Misc Supplies	\$ -	\$ 258	\$ 204	\$ 331	\$ 321	\$ 400	\$ 400	\$ -	
Operating Supplies	-	-	-	-	-	400	400	-	
Utility Maintenance	-	813	457	-	-	1,500	1,500	-	
Sub-Total	\$ -	\$ 1,071	\$ 661	\$ 331	\$ 321	\$ 2,300	\$ 2,300	\$ -	
Contractual Services									
Professional Service Fees	\$ 3,113	\$ 500	\$ 9,235	\$ 17,244	\$ 15,205	\$ 10,000	\$ 15,000	\$ 5,000	
Postage	1,841	1,937	1,969	1,841	1,813	2,000	2,000	-	
Memberships & Dues	-	-	-	-	-	-	-	-	
Advertising and Publishing	84	115	222	103	342	200	200	-	
Insurance	5,436	10,006	8,096	11,842	9,550	12,500	12,500	-	
Administrative Expense	104,000	115,000	125,000	125,000	125,000	94,000	94,000	-	
Utility Maintenance	49,036	15,950	49,754	65,608	65,241	85,000	85,000	-	
Miscellaneous Contractual Services	373	8,000	880	1,463	35,774	20,000	20,000	-	
Fees/licenses/permits	-	200	-	-	1,109	400	1,000	600	
Depreciation	110,697	112,088	112,088	115,030	113,364	117,500	117,500	-	
Sub-Total	\$ 274,580	\$ 263,796	\$ 307,244	\$ 338,131	\$ 367,398	\$ 341,600	\$ 347,200	\$ 5,600	
Other Improvements / Equipment									
Transfer	\$ 100,000	\$ 75,000	\$ 81,250	\$ 81,250	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
Sub-Total	\$ 100,000	\$ 75,000	\$ 81,250	\$ 81,250	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
Capital Spending									
Furniture, Equipment & Vehicle	\$ 20,871	\$ -	\$ 22,232	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Projects	593	26,898	258,200	-	-	-	-	-	
Total Expenditures	\$ 396,044	\$ 366,765	\$ 669,587	\$ 419,712	\$ 417,719	\$ 544,100	\$ 555,731	\$ 11,631	

City of Vadnais Heights, Minnesota						
Capital Improvement Plan						
2019 through 2023						
December 4, 2018						
	Proposed 2019	Proposed 2020	Proposed 2021	Proposed 2022	Proposed 2023	
CAPITAL IMPROVEMENTS FUND (funded through tax levy)						
Operating Equipment:						
Replace vehicle #104 (2 1/2 ton plow truck)						
Replace Jetter Vac truck, #117		300,000		200,000		
Replace front end loader #121						
Replace 2 1/2 ton truck #105		200,000		100,000		
Replace #108 Bucket Truck			80,000			
Replace Dodge Dakota, #100 with shared staff vehicle		30,000				
Replace pavement roller, #126	10,000					
Replace trailer for pavement roller, #126	23,000					
Replace air compressor, #125			20,000			
New Tool Kat bobcat		55,000				
Replace Pelican street sweeper, #118				120,000		40,000
Replace 3/4 ton truck with plow, #112						40,000
Replace 1 ton dump truck, #110						200,000
Replace 2 1/2 ton truck with plow, #104						25,000
Replace Dodge Dakota, #402						
Replace Jacobsen 16' lawnmower			70,000			
Replace sidewalk trackless machine, #309		100,000				
Replace 1 ton dump truck, #313	35,000					
Replace John Deere tractor, #317		25,000				
Replace 3/4 ton truck with plow, #310	40,000					
Replace 3/4 ton truck with plow, #311		40,000				
Replace Fire Vehicle 2002 Ford F150 #U852 (moved from 2018)		51,609				
Replace Fire Vehicle 2001 Ford F550 #E813						402,029
Replace Fire Vehicle G824, 1990 Ford F350 grass fires	68,959					
Replace Fire Vehicle E811, 2007 Spartan/General engine						670,048
Fire Department radios replacement	50,000	50,000				
Replace SCBA, breathing apparatus				255,256		

City of Vadnais Heights, Minnesota									
Capital Improvement Plan									
2019 through 2023									
December 4, 2018									
	Proposed 2019	Proposed 2020	Proposed 2021	Proposed 2022	Proposed 2023				
CAPITAL IMPROVEMENTS FUND (funded through tax levy) continued									
<i>Buildings Maintenance:</i>									
Commons ballroom lights conversion to LED	75,000								
City hall planter	40,000								
Upgrade HVAC controls at city hall and north service center	40,000								
City hall concrete sidewalk repairs			20,000						
<i>Infrastructure Maintenance:</i>									
Conversion of street lights to LED	30,000	30,000	30,000						
General trails maintenance	45,000	40,000							
Annual totals	456,959	921,609	220,000	675,256	1,377,077				
PARK DEDICATION FUND (funded by developers)									
Greenhaven Park play structure replacement		50,000							
Kohler Meadows Park play structure replacement	130,000								
Westfield Park rink and lights replacement			100,000						
Bear Park play structure replacement	65,000								
Annual totals	195,000	50,000	100,000	-	-				
WATER UTILITY FUND (funded by water utility customers)									
Water tower #2 painting - 800,000 total		800,000							
Well house #1 roof and light improvements		40,000							
Well house #2 roof and light improvements			40,000						
Well house #3 roof and light improvements				40,000					
Well house #4 roof and light improvements					40,000				
Annual totals	-	840,000	40,000	40,000	40,000				

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/CODE ENFORCEMENT	320	
CENTRAL GARAGE	410	
STREET MAINTENANCE	420	
PARKS AND RECREATION	510	
COMMONS	520	
 <u>SPECIAL REVENUE FUNDS:</u>		
COMMUNITY SERVICES/GRANTS FUND		201
HERITAGE DAYS FUND	171	225
SOLID WASTE FUND	421	226
GAMBLING FEES FUND		227
 <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
2019 STREET IMPROVEMENTS	855	

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
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
 <u>ENTERPRISE FUNDS:</u>		
WATER UTILITY FUND		601
WATER UTILITY OPERATIONS	450	
SEWER UTILITY FUND		603
SEWER UTILITY OPERATIONS	470	
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

CITY OF VADNAIS HEIGHTS
FINANCIAL CHART OF ACCOUNTS - OBJECT CODES

BALANCE SHEET ACCOUNTS	REVENUE ACCOUNTS	EXPENDITURE ACCOUNTS
10100 Cash	31010 General Property Taxes	41010 Salaries
10200 Petty Cash	31011 Delinquent Property Taxes	41012 Overtime Wages
10400 Investments	31012 Property Tax Penalties	41013 Part time Employees Wages
10401 Market Value Adjustment	31020 Tax Increments	41014 Temp./Seasonal Employees Wages
10500 Accounts Receivable	31021 Delinquent Tax Increments	41015 Parks Seasonal Staff
10510 Accounts Receivable - Commons	31022 Excess TIF	41016 Standby Pay
10550 Insurance Proceeds Receivable	32011 Highway Aid -Construction	41020 Retirement Pensions
10600 Interest Receivable	32012 Highway Aid-Maintenance	41022 FICA/Medicare
10700 Notes Receivable	32014 Local Government Aid	41023 Fire Pension Contribution-City
10800 Delinquent Taxes Receivable	32015 Fire Aid	41024 Fire Pension Contribution-State
10810 Uncollected Taxes	32016 Other State Monies	41030 Health Insurance
10900 Reserved for Uncollected Taxes	32020 Federal Grants	41031 Worker's Compensation Insurance
11100 Deferred Assessments	32021 Cable Franchise Fees	42011 Misc Supplies
11300 Current Assessments Receivable	32022 Miscellaneous Other	42012 Operating Supplies
11400 Delinquent Assessments	32030 Assessments Paid Before Certification	42013 Feed Chemicals
11600 Due from Other Funds	32032 Prepaid Assessments	42014 Bituminous
12000 Building and Structures	32033 Current Assessments	42015 Salt/Sand
12050 Land	32034 Delinquent Assessments	42016 Signs
12100 Equipment and Vehicles	32035 Assessment Penalties	42019 Fuels and Lubricants
12200 Other Improvements	32036 Deferred Assessments	42020 Small Tools
12300 Work in Progress	32037 Debt Fees	42023 Building Supplies
12400 Accumulated Depreciation	32040 Liquor, Beer & Tavern Licenses	42024 Vehicle Supplies
13100 Prepaid Expenses	32042 Contractors Licenses	42025 Equipment Supplies
14100 Inventory	32045 Animal License & Fines	42026 Landscape Supplies
14500 Land Held for Resale	32047 Fire Occupancy Permit	42030 Uniforms and Clothing
20100 Accounts Payable	32050 Building Permit	42031 Utility Maintenance Supplies
20150 Electrical Inspections	32060 Miscellaneous License & Permit	42035 Recreation Supplies
20200 Contracts Payable	33010 Court Fines	42040 Other Supplies
20400 Bonds Payable	33620 County Grant	42050 Special Events Supplies
20410 Bonds Payable - Current	34010 General Government Customer Charges	43010 Professional Service Fees
20420 Notes Payable	34011 Public Safety Customer Charges	43011 Telephone
20500 Accrued Interest Payable	34013 Administration Fee	43012 Utilities
20600 Notes Payable	34014 Lease of Property	43013 Postage
21000 Accrued Salaries and Wages	34015 False Alarm Customer Charges	43014 Memberships & Dues
20150 Electrical Inspections	34016 Recreation Fees	43015 Training and Subsistence
20450 Capital Leases	34018 Plan/Engineering Charges	43016 Mileage and Travel
21100 Retirement Withholdings	34019 Fees	43017 Advertising and Publishing
21101 Health Insurance Withholdings	34021 Rental Charges - Commons	43019 Fire Prevention
21103 Other Withholdings	34022 Commons- Share of Liquor sales	43020 Insurance
21104 Dental Insurance Withholdings	34023 Commons- Share of Food sales	43021 Administrative Expense
21105 Life Insurance Withholdings	34024 Commons- Share of Decor sales	43025 Printing/Copying
21106 Short-term Disability Insurance Withholdings	35010 Utility Consumption	43030 Equip & Vehicle Maintenance
21107 Flex Medical Spending Accounts	35015 Utility Unit	43031 Utility Maintenance
21108 Flex Dependent Care Spending Accounts	35020 Meters & Recycling Containers	43032 Bldg & Grounds Maintenance
21109 Workers' Compensation Insurance	35030 Utility Penalty	43033 Building Services
21200 Deposits	35031 Unreadable Meter Charge	43034 Vehicle Services
21210 Deposits - Commons	35035 Illegal Sump Pump Penalty	43035 Equipment Services
21220 Damage Deposits - Commons	35036 Collection Fees	43036 Uniform Services
21230 Security Deposits - Commons	35040 Clean-up Days	43040 Miscellaneous Contractual
21300 Sales Taxes	36010 Reserves	43042 Special Events Services
21400 Use Taxes	36011 Interest Earnings	43050 Recreation
21600 Due to Other Funds	36012 Donations & Contributions	44010 Acquisition - Land & Easements
21700 Accrued Compensated Absences	36013 Sale of Fixed Assets	44012 Rental
21710 Due to SAC	36014 Bond Proceeds	44015 Fees/Licenses/Permits
21720 Due to Surcharges	36015 Refund & Reimbursements	44020 Construction Contract
21800 OPEB Liabilities	36019 Note Payment	44021 Principal Payments
22100 Deferred Revenues	36021 Charitable Gambling Fees	44022 Interest Payment
22101 Deferred Revenues - Taxes	37010 Transfer from Other Funds	44023 Paying Agent
22102 Deferred Revenues - Special Assessments	37011 Fund Balance-Budgeting Only	44024 Professional Services-Projects
24000 Receipts to Recode	38400 Employee Leave Charge (Credit)	44025 Other - Projects
25300 Fund Balance - Appropriated	39999 Prior Period Adjustment	44026 Debt Charge
26100 Contributed Capital		44027 Note Payment - Principal
29000 Revenue Over/Under Expenses		44028 Note Payment - Interest
		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

NOTES

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